

LEGAL & GENERAL

LIFE ASSURANCE SOCIETY.

ESTABLISHED 1836.

THE
PERFECTED SYSTEM
OF
LIFE
ASSURANCE.

Total Funds - - £9,000,000.
Income, 1912 - - £1,185,000.

TRUSTEES.

THE EARL OF HALSBURY.
The Hon. Mr. Justice DEANE.
ROMER WILLIAMS, Esq., D.L., J.P.
CHAS. P. JOHNSON, Esq., J.P.
ROBERT YOUNGER, Esq., K.C.

DIRECTORS.

Chairman.
ROMER WILLIAMS, Esq., D.L., J.P.
Buckmaster, B. O., Esq., K.C., M.P.
Chadwyck-Healey, Sir Charles E. H.,
K.C.B., K.C.
Channell, The Hon. Mr. Justice.
Deane, The Hon. Mr. Justice.
Farrer, Henry L., Esq.
Finch, Arthur J., Esq., J.P.
Follett, John S., Esq., J.P.
Frere, John W. C., Esq.

Deputy-Chairman.

CHARLES P. JOHNSON, Esq., J.P.
Grant-Meck, A., Esq., J.P. (Devizes).
Haldane, Francis G., Esq., W.S.
Masterman, Henry Chauncy, Esq.
Pattinson, Walter B., Esq.
Rawle, Thomas, Esq.
Rider, Jno. E. W., Esq.
Saltwell, Wm. Henry, Esq.
Tweedie, R. W., Esq.
Younger, Robert, Esq., K.C.

BONUS RECORD.

1891	-	-	36/-	%	per annum, compound.
1896	-	-	38/-	%	" " "
1901	-	-	38/-	%	" " "
1906	-	-	38/-	%	" " "
1911	-	-	38/-	%	" " "

WHOLE LIFE ASSURANCE AT MINIMUM COST UNDER
THE SOCIETY'S PERFECTED MAXIMUM TABLE.

ALL CLASSES OF LIFE ASSURANCE AND
ANNUITIES GRANTED.

ESTATE DUTIES.

Policies are granted at specially low rates for Non-Profit Assurances, and these are particularly advantageous for the purpose of providing Death Duties and portions for younger children.

LOANS.

These are granted in large or small amounts on Reversionary Interests of all kinds and other approved Securities, and transactions will be completed with a minimum of delay.

HEAD OFFICE: 10, FLEET ST., LONDON, E.C.

The Solicitors' Journal and Weekly Reporter.

(ESTABLISHED IN 1857.)
LONDON, MARCH 8, 1913.

* * The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.
All letters intended for publication must be authenticated by the name of the writer.

GENERAL HEADINGS.

CURRENT TOPICS.....	331	LAW STUDENTS' JOURNAL.....	345
PRESUMPTION OF DEPENDENCY.....	334	COMPANIES.....	345
REVIEWS.....	335	LEGAL NEWS.....	345
CORRESPONDENCE.....	336	COURT PAPERS.....	345
AN EPIPHONE OF RECENT DECISIONS ON THE WORKMEN'S COMPENSATION ACT 1906.....	336	WINDING-UP NOTICES.....	345
SOCIETIES.....	344	CREDITORS' NOTICES.....	346
"THE EVERSHAM CUSTOM".....	344	BANKRUPTCY NOTICES.....	347

Cases Reported this Week.

Badger (Deceased), Re. Re Badger (an Infant). Badger v. Badger	339
Belton, Re. Ex parte Belton	343
Cotton (Deceased), Re. Ex parte Cooke	343
Davies v. Corporation of the City of London	341
Etheridge v. Central Uruguay Northern Extension Rail- way Co. (Lim.)	341
Kilmer v. British Columbia Orchard Lands (Lim.)	338
Lush & Co. (Lim.), Re.	341
Mitchell v. Mosley	340
N. v. N.	343
Pritchard v. Couch and Others.....	342
William Mitchell (Deceased), Re. Mitchell v. Mitchell and Others	339
Wilkinson Sword Co. (Lim.), Re	340

Current Topics.

The Lord Chief Justice.

It was stated on Thursday that Lord ALVERSTONE had passed a good night and was a little better.

The New Law-Lord.

THE APPOINTMENT of Mr. Justice PARKER to fill the seat vacated by the death of Lord MACNAGHTEN will receive general approval in the legal world. It was, indeed, thought possible that a Chancery judge of senior standing might be appointed, or that the Master of the Rolls might accept the quiet dignity of a law-lord in place of his present busy office; but while either of these alternatives would have been equally worthy of approval, the actual appointment made has much in its favour. Of all our living judges, Mr. Justice PARKER is the one who most resembles his great predecessor alike in the literary elegance of his judgments and in their high reputation for deep insight into legal principles. His judgments have a scholarly precision, a brilliancy, and a charm which are not to be found in those of his possible rivals; they are, moreover, often bold and original in a fashion that has almost died out among Chancery judges. As a rule, judges who reach the bench after some years spent in the trammels of Treasury office are apt to be sound men of business rather than subtle lawyers or profound jurists. The freedom from such trammels which Mr. Justice PARKER has always displayed is possibly due to the fact that he received the office of junior counsel to the Treasury early in his career, and did not hold it too long. There is just one criticism of the new law-lord we would venture to make, and that is concerned with the length of his reported judgments; he is a little too fond of setting out exhaustively a treatise on the law at issue whenever he has an important point to decide. In the House of Lords lengthy judgments are out of place; there are so many judges that if each delivers his legal message at full length, appeal cases grow unduly bulky. But the judgments of Mr. Justice PARKER have been so excellent that we could forgive him for greater prolixity than he has, in fact, shewn.

The New Chancery Judge.

MR. JUSTICE SARGANT, who receives the Chancery judgeship which Mr. Justice PARKER vacates, must be congratulated on his rapid promotion to the bench; it seems only the other day that he succeeded the late Mr. LAWRENCE as junior equity counsel to the Treasury. A sound and careful lawyer, as well as an extremely efficient man of business, and a model of professional courtesy, the new judge is admirably fitted to discharge the duties, very largely administrative, of a judge in the Chancery Division. Since the days of Charles Dickens, the Chancery Court has greatly improved from the standpoint of speedy administration of assets, but even yet there is always the danger that the mills of justice, when they grind in chancery, will grind not quickly, but "exceeding small." What is chiefly desirable is that accounts and inquiries should not be allowed to drag out to an interminable length, and a Chancery judge should maintain a constant and effective control of chamber work. In this respect the appointment is likely to be a success. But without at all detracting from our appreciation of Mr. Justice SARGANT's qualifications, we deprecate the modern tendency to make the office of junior treasury counsel one of the chief avenues to the bench; out of six equity judges, two have held the office—a proportion which bids fair to become normal. It is open to objection on two accounts: in the first place, it substantially increases the official element on the bench, by giving, as of a right, a seat there to one who is essentially a public officer accustomed to appear for the Government; in the second place, it diminishes the amount of promotion—already very slight—that is available for the many brilliant and able men who have taken silk on the Chancery side. No rule should fetter the appointment of the man with the best qualifications at the time of the vacancy.

The Lumsden Case.

A GOOD deal has been heard in Parliament of *Lumsden v. Inland Revenue Commissioners*, decided by HORRIDGE, J., on the 13th of January. The report of the case in the current Law Reports (1913, 1 K. B. 346) makes it possible to follow the exact figures, and we think it shows that, on the language of sections 2 and 25 of the Finance Act, 1910, the result was inevitable. We have to go to the series of values which the draftsman of the Act introduced while it was passing through Parliament. In the present case there was a gross value (G) of £658. The divested site value—or full site value (F)—was £228. There was tithe rent-charge capitalized at £33, so that the total value (T) was £658-£33, or £625. There had been capital expenditure on the land, £90. Thus, to arrive at original site value, it was necessary to take T and deduct both G-F and also £90, i.e., to deduct £430 and £90, or £520, from £625, leaving £105. The premises—a house and shop—were sold in August, 1910, for £750. It was agreed that the full site value remained the same—£228; but section 2 states how increment value on the occasion of a sale is to be ascertained. Instead of taking total value we now take the consideration on the sale—£750—and make the same deductions as were previously made from total value. These amount to £520, so that the new site value is £230. There is thus an increase of £125 on the original site value, although it is admitted that there is no increase in the actual site value. The obvious result is that the I. V. D. on £125, which is thus payable, is not a duty on increment in site value at all, but a claim to share in the profit which the vendor made on the sale of the property. On behalf of the vendor an attempt was made to avoid this result by rearranging the figures under section 25, so as to make them depend on the actual sale price; but the words of the Act are too clear for this to be done. There seems to be no escape from the figures set out above, which HORRIDGE, J., held to be correct. The obvious criticism is that the Finance Act, owing to the way in which the various values are defined and used, not only taxes increment on site value, which was supposed to be the principle of the measure, but also profits on sales of house property; and the question arises why such profits should be taxed, while special profits on other sales—such, for instance, as stocks and shares—are exempt.

The Tests of Warranty.

It is frequently a difficult matter to determine whether a statement made with respect to the subject-matter of a contract operates merely as a representation or as a warranty. If the statement is erroneous, and is made either fraudulently or recklessly, it will be the ground of an action of deceit. If, though erroneous, it is innocent, it cannot, since *Peek v. Derry* (14 App. Cas. 337), be the ground of an action to recover pecuniary compensation, though under appropriate circumstances it may give a claim to rescission. The only way of recovering damages is to treat the statement as a warranty, and on this point the recent decision of the House of Lords, and in particular the judgment of Lord MOULTON, in *Heilbut, Symons & Co. v. Buckleton* (1913, A. C. 30), furnishes useful guidance. It has been laid down from early times that the question of warranty is one of intention. "It was," said BULLER, J., in *Pasley v. Freeman* (3 T. R. 51), "rightly held by HOLT, C.J., in *Crosse v. Gardner* (Car. 90) and *Medina v. Stoughton* (Salk. 210), and has been uniformly adopted ever since, that an affirmation at the time of sale is a warranty, provided it appears on evidence to have been so intended." The matter being thus one of intention, it was said by the Court of Appeal, in *De Lassalle v. Guildford* (1901, 2 K. B. 215, at p. 221), that "in determining whether it was so intended, a decisive test is whether the vendor assumes to assert a fact of which the buyer is ignorant, or merely states an opinion or judgment upon a matter of which the vendor has no special knowledge, and on which the buyer may be expected also to have an opinion and to exercise his judgment."

The Rule in *De Lassalle v. Guildford* Questioned.

TO THE passage just cited from *De Lassalle v. Guildford* (*supra*) Lord MOULTON takes exception in *Heilbut, Symons & Co. v. Buckleton* (*supra*), and it cannot in future be regarded as a correct statement of the law. The relative knowledge of the vendor and the buyer cannot be a "decisive test," since the intention of the parties must be judged by the whole of the evidence. In *De Lassalle v. Guildford* a statement as to drainage made on the letting of a house was held to be a warranty, and the case has been accepted as a kind of charter for lessees; but the mere statement of the intending lessor as to conditions of drainage which he should know, and of which the tenant is frequently ignorant, is not enough. There should either be a distinct assertion that the statement is made as a warranty, or, at any rate, there must be nothing to rebut the presumption of warranty which under such circumstances may arise. In *Heilbut, Symons & Co. v. Buckleton* (*supra*) the alleged warranty was in connection with a sale of shares, but the House of Lords, reversing the Court of Appeal, who had affirmed LUSH, J., held that it did not exist. The shares were shares of a rubber and produce company, and a statement had been made that they were shares of a "rubber company." The jury found that it could not properly be described as a rubber company—a finding which was very doubtful—and also that the defendants (the appellants in the House of Lords) had warranted that it was a rubber company. But the House of Lords held that there was no evidence of warranty to go to the jury, and accordingly the judgment entered on the finding of warranty was wrong. The respondent really took the shares in reliance on the business reputation of the appellants, and this was not impugned, though, in fact, the deal turned out badly.

The Apportionment of the Increased Licence Duties.

SOME WEEKS ago the question of the construction of section 2 of the Finance Act, 1912, was discussed both by our correspondents and ourselves. A good deal of difference of opinion was shown, the main points being whether the apportionment of the increase in the licence duties was to be made between the original lessor and lessee only, or between their successors in title as well; whether the premium paid on the granting of the lease was to be taken into account in the fixing of the annual value to the lessor; how the proportion of the duty payable by the lessor was to be ascertained; and whether an intermediate lessor could pass on the burden or any part of it to his superior lessor. A

useful decision involving several of these points was given by Judge SELFE, in the Marylebone County Court, on the 25th of February, in a case of *Norris v. Lock*, and it appears to support the views we expressed when discussing the matter (*ante*, p. 140). The report at present available does not enable us to follow the figures with accuracy, but we gather that substantially the case was as follows: A lease of a public-house—the "Ordnance Arms," St. John's Wood—was granted by LOCK to X in 1879 for fifty-five years at a rent of £155 and a premium of £7,400. Part of the premises was sub-let as stabling at £45 net, the present net rental being £49 14s.—say £50. Deducting this from £155 there remains for the public-house a rent of £105 and premium of £7,400. X assigned the lease to NORRIS. The rental value of the premises unlicensed was £65, apart from the stables, both at the granting of the lease and at the present time. The old licence duty was £30, the new duty £77 10s., the increase being thus £47 10s. Upon these facts the learned judge held (1) that "lessee" in the section was not to be restricted to the original lessee, but included an assignee—hence NORRIS was entitled to contribution from LOCK; (2) that the premium was to be taken into account in making the apportionment; (3) that the value of the premises as unlicensed must be taken at the present time—under the circumstances this was not material, but it might be important in other cases; and (4) that LOCK must pay "such a proportion of the increased duty as the increased rental received by him bore to the whole rental." The expressions "increased duty" and "increased rental" should strictly be "increase in duty" and "increase in rent." If, now, the premium of £7,400 is spread over fifty-five years, it becomes an annual rent of £135, giving, with the actual rent of £105, an effective rent of £240, and since the unlicensed rent was £65, the increase in rent was £175. Thus, the landlord should bear such proportion of £47 10s. as £175 bears to £240. This would be about £35. The amount claimed was £41 7s. 3d. and judgment seems to have been given for this amount, though Judge SELFE is reported to have said that the amount could be adjusted. For this reason we said above that we could not follow the figures with accuracy, but, so far as we can gather, the views which we have expressed were adopted. It still remains to be seen whether "grantor" includes the owner of the reversion for the time being—but we have little doubt that it does—and whether an intermediate lessor can pass any part of the burden on to the superior lessor.

Implied Right of Arbitrator to Remuneration.

THE SCOTTISH case of *Macintyre Brothers v. Smith* (50 Sc. L. R. 261) is of general interest, as it relates to the implied promise to pay an arbitrator a reasonable compensation for his services. The plaintiffs had entered into a written agreement with the defendant to purchase his whole interest in a limestone quarry for £4,000, and the agreement provided that differences should be referred to a named arbitrator. Differences arose, and the parties requested Mr. COOK, writer, Glasgow, to decide them. Mr. COOK accepted the office, and after the usual procedure issued a finding in favour of the plaintiffs, who took up the award, and paid the arbitrator the sum of sixty guineas as remuneration. They then called on the defendant to repay them one half of the arbitrator's fee, but he refused on the ground that, as no remuneration had been stipulated for, the arbitrator must be presumed to have acted gratuitously. The defendant did not aver on the record, nor did his counsel state in argument, that he expected the arbitrator to act gratuitously, or that the fee fixed was unreasonable. He relied solely on the want of legal obligation to pay any fee in the absence of express stipulation. The court (Lords KINNEAR, DUNDAS, and MACKENZIE), while admitting that a rule had been recognized in the law by which an arbitrator was debarred from claiming remuneration for which he had not stipulated in terms, held that this general rule was not so absolute as formerly. It was laid down at the time when arbitrations were not so common as they are now, and it was assumed that the arbitrator intervened as a friend. Now, however, it was recognized that arbitration called for the exercise of professional skill and experience, and there was no reason to suppose that the arbitrator was invited to act gratuitously.

Hence, the question of payment was to be solved by the ordinary custom and understanding of business men. And the court considered that the rule must now be assumed to be that a professional man undertaking the duties of an arbitrator was entitled, in the absence of any agreement to the contrary, to be remunerated for his services as arbitrator in the same way as when he acted in any other professional capacity. They accordingly held that he was entitled to remuneration, and that the defender, as one of the parties to the arbitration, was liable for one-half. This decision is in accordance with the view recently expressed by English courts (see 46 SOLICITORS' JOURNAL, 158), and may be taken to represent the law.

Implied Promises to Pay.

It is not always easy to apply in practice, when the circumstances are novel, even a well-settled and obvious rule of law. An illustration of the difficulty which sometimes arises in attempting to do so may be found in the recent case of *Brown v. Mackenzie* (*Times*, February 23rd), before Mr. Justice LUSH. The plaintiff, on the 20th of October, 1905, when the defendant was in America, had cabled to the latter from London a loan of 250 dollars. In June, 1906, the defendant wrote making excuses for his delay in repayment, and the plaintiff heard from him no more until the 11th of October, 1912. On that date he received a letter from defendant which (so far as material) was in these words: "I do not forget, old friend, the debt I owe you, and which I do wish I could wipe out. Why, it must be at least six years since you cabled me promptly the help I then needed." The plaintiff sued for the money lent, relying on these words to bar the operation of the Statute of Limitations. Now the statute, of course, is barred for a fresh period of six years by either (1) an acknowledgment of the debt, or (2) payment on account. The reason is that either of these implies a promise to pay, and the past consideration is allowed to support this new promise so as to make it actionable. But, like other promises on which the promisee endeavours to found a contractual obligation, it must be absolute and unconditional, and, in practice it is not always easy to say whether the terms of an acknowledgment are such as to bar the statute or not. The leading cases which lay down the rule in the two contrasted positions—that in which the acknowledgment is, and that in which it is not, a bar—are *Cooper v. Kendall* (1909, 1 K. B. 405) and *Tanner v. Smart* (5 B. & C. 603). In the former case it was recognized that an unconditional acknowledgment of the debt implies a promise to pay which bars the statute, but in giving judgment the Master of the Rolls went on to say that this result was not affected or excluded by the fact that the debtor says that he is unable to pay the debt. On the other hand, in the older case of *Tanner v. Smart* (*supra*), where the words were, "I cannot pay the debt at present, but I will pay as soon as I can," it was held that the acknowledgment was not unconditional and equivocal; the promise implied in the words used was expressly made conditional on the defendant's attaining a position in which he would be able to pay. It might seem, at first sight, as if the case on which we are commenting was quite undistinguishable from *Tanner v. Smart*, and we fancy that most judges would have refused to distinguish it. Mr. Justice LUSH, however, drew attention to the words "the debt I owe you," which do not appear in *Tanner v. Smart*, and held that the statement, "I owe you," necessarily implies an absolute promise to pay—an honest man intends to pay what he owes. This is ingenious, but is open to the criticism that the words "I owe you" are really surplusage. They add nothing to "debt."

Pigeons Without an Owner.

THE ZEAL of our metropolitan police led recently to the appearance before the magistrate at Westminster, of a market porter charged with having in his possession two live pigeons which had been unlawfully obtained. The birds were said to have been caught by the accused near certain buildings, a few handfuls of maize bringing down a tame flock of the birds from the roofs. The defence was that the birds were unowned street pigeons, and belonged to no one in particular. Pigeons, as is

well known, may be the subject of larceny, notwithstanding that they have free access to the open air, if they are tame and unclaimed, and return to their house or box. But, to support the charge under consideration, it was necessary to shew that the pigeons had an owner, and the proprietors of the buildings to which they resorted disclaimed any ownership of the birds. The defendant was therefore discharged with a caution. Pigeons living under similar circumstances are to be found in many parts of London, and complaints are often made that they are killed or injured by mischievous persons in pure wantonness. But in the absence of proof that they have been more or less domesticated, so as to serve some purpose for the use of man, our statute law appears to have provided no remedy for this ill-treatment.

Equity Cases in the House of Lords.

THE APPOINTMENT of a successor to the late Lord MACNAGHTEN will relieve the anxiety of those who, for some years past, have complained of the weakness of the House of Lords in judges who are familiar with the law and practice of the Chancery Division. We should be well pleased if the House could be strengthened by more than one peer of the learning and experience of Lord MACNAGHTEN; but a reference to the last few volumes of the Appeal Cases will shew that the appeals turning on the principles and practice of courts of equity form a very small proportion of those which come before the House of Lords and Privy Council. A few passing-off and mortgage cases are contrasted with a long list of cases relating to the law of employers and workmen and negligence, cases relating to the sale of goods and damages, and cases relating to shipping and mercantile law. A more urgent need is possibly that of judges conversant with Indian law. The number of Indian appeals is considerable, and the late Lord MACNAGHTEN was considered to be the only member of the House who was qualified by experience for the investigation of the strange and difficult questions which concern our fellow-subjects in the East.

Presumption of Dependency.

THE Workmen's Compensation Act, 1906, is a short statute consisting only of seventeen sections, of which the last four are purely procedural or supplementary, relating to such matters as the area to which the Act applies, pending provisions, date of commencement, and short title. The remaining thirteen operative sections are far from lengthy; yet probably no statute ever has occasioned so many appeals on questions of pure law. Four times a year the Court of Appeal spends a fortnight in disposing rapidly of these appeals, and last year they occupied nearly eighty columns of digest in the Current Index to the Law Reports. Nor are the points which arise under the statute in the least superficial, as might be expected from an Act dealing with a very simple and commonplace class of contracts, those of service. On the contrary, some of the most subtle questions that can arise out of the common law have been elucidated in the course of decisions under the Act. Thus, the distinction between a contract of employment and one of work and labour—i.e., between *locatio operarum* and *conductio rei operandae*, or *locatio operis*, have been ably discussed in a series of cases, of which the most interesting is *Simmons v. Heath Laundry Co.* (1910, 1 K. B. 543); the difference between *causa proxima*, *causa causans*, and *causa sine qua non* was pointed out in *Clover, Clayton & Co. v. Hughes* (1910, A. C. 242), where Lord LOREBURN said that the first of the trio is the "cause" in actions on policies of insurance, but the last of the three in statutory actions under the Act; and the meaning of *Res ipsa loquitur* has become much clearer as the result of a series of unsuccessful attempts to press it into service as a means of discharging the onus of proof which rests upon a deceased workman's representatives.

One of the most interesting of the *questiones vexatae* which the statute has furnished for our tribunals has been in connection with the so-called "presumption of fact" in the case of dependency. By virtue of section 1 (1) and Schedule I (1), where a workman is killed as the result of an accident arising "out of" and "in the course of his employment," his "dependants" are

entitled to compensation from his employers. Their rights are independent rights of action, not claims made by them as representatives of the deceased, and hence they are not bound or estopped from putting forward their claim by anything done by him in his lifetime: *Williams v. Vauzhall Colliery Co. (Limited)* (1907, 2 K. B. 433). But, curiously enough, notwithstanding this absence of identification between their rights and his, it is now finally decided that the claim of any dependant to recover compensation as such is immediately and directly conditioned by the actual conduct of the deceased towards him or her, and is forfeited if the dead workman in fact never fulfilled his legal obligations of maintaining the dependant: *New Monckton Collieries v. Keeling* (1911, A. C. 648). For a long time there was a curious conflict on this point between the English Court of Appeal and its Scottish counterpart, the Inner House of the Court of Session. The English courts endeavoured to set up a so-called presumption of dependency whenever there existed a legal or even a moral duty of the deceased to maintain any member of the class who, in section 13 of the statute, are defined as "dependants": *Keeling v. New Monckton Collieries* (1911, 1 K. B. 250). The Scottish courts, on the contrary, held that in every case the question of dependency is a pure question of inference from the facts, to be decided without regard to any legal presumption whatsoever: *Briggs v. Mitchell* (1911, 4 B. W. C. C. 400). Finally the Scottish rule was held to be correct by the House of Lords upon appeal to them in *Keeling's Case* (*supra*); but it was restated in a somewhat modified form. The legal obligation of the deceased, it was held, creates of itself no presumption of dependency; but it is evidence which assists in arriving at a conclusion on the question of fact as to whether he did maintain the alleged dependant. The existence of such a legal obligation, the probability that it will be voluntarily performed, and the likelihood that proceedings would have been taken to enforce it had the deceased survived—all these are factors to be weighed together in deciding, as a pure inference of fact, whether or not there was in reality actual dependency (*ibid.*).

The doctrine, however, has been worked out in a rather different way in the case of different classes of persons related to the deceased. "Dependants," runs the definition in section 13, "mean such of the members of the workman's family as were wholly or in part dependent upon the earnings of the workman at the time of his death, or would, but for the incapacity due to the accident, have been so dependent, and where the workman, being the parent or grandparent of an illegitimate child, leaves such a child so dependent upon his earnings, or being an illegitimate child, leaves a parent or grandparent so dependent upon his earnings, shall include such an illegitimate child and parent or grandparent respectively." As the result of this lengthy, involved and cumbrous definition, five special cases have come before the courts, in which fairly definite rules have been laid down to ascertain the existence of "dependency." These cases are those of a wife; of the parents of the deceased; of his legitimate children; of his illegitimate children; and of posthumous children (legitimate and illegitimate). The principle is the same in the case of grandparents and of grandchildren as in that of parents or children.

In the first case, that of a surviving wife, quite a number of decisions exist in which the supposed presumption of dependency, based on the legal obligation, was pushed to extremity. Thus the presumption was held to exist in her case, notwithstanding desertion of long-standing by the husband (*Williams v. Ocean Coal Co. (Limited)*, 1907, 2 K. B. 422); even the fact that for twenty years he had not contributed to her maintenance, was held to be no rebuttal of it (*Keeling's Case*, *supra*). Again, where the wife had lived apart from her husband without fault on his side, and had been supported by friends, it was held that she was still dependent: *Coulthard v. Consell Iron Co.* (1905, 2 K. B. 869). The same rule applied where she was an inmate of a workhouse or of a lunatic asylum: *Kelly v. Hopkins* (1908, 2 I. R. 84). Even where a wife left her husband and had refused to return to him, no matrimonial fault being alleged against him, her presumption of dependency would apparently have been sustained by the Court of Appeal, but for the fact that

the House of Lords had, in the meantime, overruled the whole doctrine: *Polled v. Great Northern Railway Co.* (5 B. W. C. C. 115). Indeed, until the decision of *Keeling's Case* in the House of Lords, it seemed as if in England the dependency of a wife could never be rebutted except by proof of adultery on her part, which discharges the husband's duty to maintain her (Married Women's (Summary Jurisdiction) Act, 1895), or the existence of a judicial separation in which no order for alimony was inserted. But *Keeling's Case* has now overruled this extraordinary interpretation of the husband's legal obligation, and has resulted in the enunciation of the modified rule, explained above, which makes the existence of the legal duty only one fact to be weighed along with others.

An almost equally artificial rule threatened to grow up where a parent was partly assisted by the earnings of a deceased child. Wherever the child made any contribution to the family fund, it seemed to follow, from the decision in *Main Colliery Co. v. Davies* (1910, A. C. 360), that the head of the household was a dependant upon him. Thus in *Hall v. Tamworth Colliery Co.* (1911, 1 K. B. 341), the Court of Appeal had to consider the award of an arbitrator in the following circumstances. A boy earned 6s. 11d. a week, which he contributed to the family fund; in addition he assisted his father during his leisure hours in his business as a barber. The arbitrator refused to regard the father as a dependant, because the boy's keep cost more than his contributions to the family fund amounted to. But this decision the Court of Appeal overruled, on the ground that dependency existed to the extent of the boy's earnings; the cost of his keep was irrelevant. The practical result of this artificial rule would have been to make the death of a wage-earning child by a statutory accident a pure gain to his parents, since the latter would get compensation for the loss of his family contributions, and would escape the countervailing liability to maintain him. This curiously artificial doctrine, however, after lasting nearly ten years, was disapproved of by the House of Lords: *Tamworth Colliery Co. v. Hall* (1911, 55 SOLICITORS' JOURNAL, 615). The presumption that a parent is dependent on the contributions of a child who lives with his family was overruled, and the common-sense rule was laid down that such contributions must be weighed against the keep of the child; if, on the balance, the contributions exceed the cost of maintenance, then dependency exists, but not otherwise.

The third and fourth cases, those of legitimate and illegitimate children, have occasioned the courts less difficulty. The rule of law that a father is bound to maintain his legitimate children is not an absolute rule, as is the corresponding obligation of a husband to support his wife; it exists only if the children have no property of their own, or are unable to earn their livelihood, or are too young to do so. Hence, no presumption based on the mere fact of legal obligation has been suggested in their case, when the parent had never, in fact, maintained them. But formerly, where the children were supported by their mother who lived apart from her husband, her right to legal maintenance was imputed to them. This doctrine, however, has been overruled. (*Lee v. Owners of the Ship "Bessie,"* 1912, 1 K. B. 83); the doctrine in *Keeling's Case*, that the whole question is an inference of fact, now applies to the case of children as well as wives. In the case of illegitimate children, this principle also applies; but a legal presumption of dependency appears to arise in every case in which a mother has obtained a bastardy order against the father, even although no evidence is offered to shew that she, in fact, spent the alimony on the child: *Bowhill Coal Co. v. Neish* (1908, 2 B. W. C. C. 253).

The last case, that of posthumous children, has led to the creation of two totally different rules as regards legitimate and illegitimate children respectively. As to the former, the rule is simple. The principle, that a child *en ventre sa mère* is presumed to be living when such presumption is for his benefit (*Villar v. Gibbey*, 1907, A. C. 139), is applied. Treating him as born he becomes a member of the family, and there appears to be an irrebuttable presumption of dependency in his favour. But the lot of the posthumous illegitimate is much less fortunate. In his case it is necessary to discover from the facts whether or not his

putative father had an intention of maintaining him. This can be presumed from a promise to marry the mother, proved by proper legal evidence, such as the publication of the banns: *Orell Colliery Co. v. Schofield* (1909, A. C. 432). But in the absence of clear evidence, no such intention is presumed. The mere existence of the legal or moral obligation is not even admitted to be evidence of any such intention, because—as Lord Justice HAMILTON put it—men usually intend to maintain their legitimate children, but have no such intention as regards their bastards: *Ward's Case* (*ante*, p. 301). The judgment of the learned Lord Justice in the last-named case may be quoted, indeed, as an instructive exposition of the whole legal rule on this question of dependency.

Reviews.

Magistrates' Practice.

THE MAGISTRATE'S GENERAL PRACTICE. BEING A COMPENDIUM OF THE LAW AND PRACTICE RELATING TO MATTERS OCCUPYING THE ATTENTION OF COURTS OF SUMMARY JURISDICTION, PENALTIES ON SUMMARY CONVICTIONS, MAGISTRATES' CALENDAR, &c. WITH AN APPENDIX OF STATUTES, RULES AND FORMS. TENTH EDITION. By CHARLES MILNER ATKINSON, M.A., and LL.M. (Cantab.) Stipendiary Magistrate for the City of Leeds. Stevens & Sons (Limited); Sweet & Maxwell (Limited). 20s.

This useful work does for magisterial practice what the other annual books do for the Supreme Court and the county courts. A special feature in the present issue is the incorporation of the Shops Act, 1912, and the regulations made under it, and the Criminal Law Amendment Act, 1912. The provisions of this and the earlier Acts of the same nature from 1885 are clearly stated at pp. 394 *et seq.*, and similar treatment is given to the Cruelty to Animals Acts. After an introductory chapter the book deals in detail with the commencement of proceedings and procuring the attendance of persons charged; and with the forms of procedure for different classes of offences. The printing and style of the book make it very convenient to use.

Local Government Elections.

THE STATUTES AND LOCAL GOVERNMENT BOARD ORDERS RELATING TO ELECTIONS OF GUARDIANS, RURAL DISTRICT COUNCILLORS, PARISH COUNCILLORS, AND URBAN DISTRICT COUNCILLORS OF ENGLAND AND WALES. TOGETHER WITH CROSS-REFERENCES AND INDEX. By HARRY BARLOW, Barrister-at-Law. Hadden, Best & Co. 10s.

The basis of this work is the Local Government Act, 1894, and the plan adopted is to give the various sections of this Act relating to elections, and to mark them by marginal indications so that the applicability of the provision to any particular election may be seen at a glance. And by means of numerous cross-references the reader can readily obtain all the necessary information. In this way the book forms a useful summary of the law relating to local government elections, and will no doubt be of great assistance to returning officers, candidates, and election agents. It does not profess to deal with the various difficulties which may arise in the course of election. Many of these have been the subject of judicial decision, and the author leaves them to the appropriate treatises. But as a guide to the statutes and orders directly concerned with local government election it appears to be very complete.

Books of the Week.

Fire Insurance.—Bunyon's "Law of Fire Insurance" (Revised Throughout). Sixth Edition. By R. J. QUIN, LL.B., T.C.D., Barrister-at-Law. Charles & Edwin Layton. 30s. net.

Procedure.—The Outlines of Procedure in an Action in the King's Bench Division. For the Use of Students. By A. M. WILSHERE, M.A., LL.B. Second Edition. Sweet & Maxwell (Limited). 7s. 6d.

Companies.—Voluntary Liquidation under the Companies (Consolidation) Act, 1908. Being a Handbook for Liquidators. By J. P. EARNSHAW, Fellow of the Chartered Institute of Secretaries. Second Edition. Jordan & Sons (Limited). 5s. net.

The Crown.—Coronation Studies. The Great Gold Spurs. II. The Service and the Ceremony. By ARTHUR BETTS. The Author, 50, Bedford Row, W.C. 1s. net.

Correspondence.

Duties on Land Values—Freehold Ground Rents.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—A piece of land was let upon building lease for ninety-nine years from 1852, at a ground rent of £30 8s. The present owner purchased the ground rent and reversion in fee within the last twenty years, and gave £996 for it. The district valuer has fixed the original full site value of the property at £800. The present owner gave notice, objecting to the provisional valuation, and stated that he desired it should be amended by substituting £1,000 as the original full site value, but the district valuer states that the Commissioners of Inland Revenue do not propose to amend the provisional valuation.

In view of section 2 (3) of the Finance (1909-10) Act, 1910, is not the present owner entitled to have the £996 substituted for the £800 as the original site value?

If the provisional valuation is allowed to stand at £800, and the present owner or his representatives hereafter sell the ground rent and reversion in fee for £996, will any increment value duty be payable, and if so, how much?

The houses built upon the land are only small weekly houses, and will be ripe for demolition when the present lease expires, but the present owner believes that the land is worth £996 or possibly more—at any rate he would not think of selling the ground rent and reversion in fee at less than £996.

We should feel obliged if you or any of your readers would explain their views as to the proper course to be pursued in the valuation of freehold ground rents for the purposes of duties on land values, as it seems to be a matter of great practical importance to the profession.

Feb. 14.

X. Y. Z.

[We hope to consider the point hereafter.—Ed. S.J.]

The Increased Licence Duties.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—I have just been re-reading the various articles and letters in the SOLICITORS' JOURNAL recently upon the apportionment of the increased licence duties.

The point in question has now arisen in my own practice, my client being the owner of a hotel, which he leased in 1902 to M. on a fourteen years' lease, still undetermined, at £300 a year. M. sublets to a firm of brewers, who have written to my client suggesting—(1) That the rent of the hotel is increased by reason of its being let as licensed premises by £240 a year; (2) that the increased duty is £35 per annum; and (3) that they (the brewers) claim that £28 per annum of this increase is payable by my client.

I believe M. was only a nominee of or trustee for the brewery company, and that he assigned the said lease to them without any consideration or extra rent or premium.

But if you are right in your view of the law, the brewers can only make the deduction from M., who cannot pass this claim on to my client. I see some of your correspondents differ from your views on this question, and I shall be glad to know whether you still hold that the view laid down by you on page 141 (*ante*) is right, or whether anything has transpired since that article was written to alter or shake your opinion.

It seems incredible to believe, but the income tax authorities still charge my client on the full amount of the rent he should receive for such hotel (*viz.*, £300 a year), and refuse to recognize any right on his part to deduct either his proportion of the compensation levy, or the proportion of the increased licence duty he is called upon to pay, though both sums are deducted in full by the lessees and never reach my client at all.

It seems absurd to call and tax as income that sum which, by an act of the law (or, rather, in this case, by a series of acts of the law), is not received in any way, and is actually deducted by the persons who otherwise would have paid the full rent except for the authority of Acts of Parliament to make these deductions.

FRANK R. SEARBY.

Alfreton, Jan. 31.

[We have been obliged to delay reconsidering this matter, and the necessity for doing so seems to be avoided by the decision of Judge Selfe, referred to under "Current Topics." We gather that, in the case put by our correspondent, M. assigned and did not sublet, so that the claim of the brewery company seems to be correct. The latter part of the letter raises a different point. Possibly, we might be made of the decision in *Smith v. Lion Brewery Co.* (1911, A.C. 150).—Ed. S.J.]

An Epitome of Recent Decisions on the Workmen's Compensation Act.

Before the House of Lords and the Court of Appeal (COZENS-HARDY, M.R., BUCKLEY and HAMILTON, L.JJ.).

By ARTHUR L. B. THESIGER, Esq., Barrister-at-Law.

V.

(Cases decided since the last Epitome, Vol. LVI., p. 749.)

(Continued from page 320.)

(2) DECISIONS ON THE WORDS "INCAPACITY RESULTING FROM AN ACCIDENT."

Duberly v. Mace (C.A.: 20th January, 1913).

FACTS.—An agricultural labourer met with an accident in August, 1910, which necessitated the amputation of his thumb, and under an agreement he was paid half wages, 7s. 9d. weekly. Under an agreement of April, 1911, the compensation was reduced to 5s. weekly. In September, 1911, the workman became tenant of a small farm, on which he worked, with the help of his father and a lad. The employers then applied for a review of the weekly payments. The workman gave evidence that he could not work any better than when he met with the accident, but the county court judge reduced the compensation on the ground that he was earning money as tenant of a farm, and by letting lodgings. If he resumed work as an agricultural labourer he could have another review.

DECISION.—The judge was right. (*From note taken in court.* Case reported *L. T. newspaper*, 1st February, 1913, p. 328.)

Higgs and Hill v. Unicum (C.A.: 28th January and 6th February, 1913).

FACTS.—Unicum, after drawing compensation for three and a half years for a serious accident, was offered light work by his employers, but refused it. The county court judge held that, acting on unwise medical advice and under the domination of his wife, he had behaved in an unreasonable manner; that he was not a malingering, but that an average reasonable man would long ago have gone back to work, and he terminated the compensation.

DECISION (Covens-Hardy, M.R., who thought that weekly compensation of 1d. ought to have been awarded, dissenting).—The judge was right to terminate the compensation. (*From note taken in court.* Case reported *L. J. newspaper*, 15th February, 1913, p. 91; *L. T. newspaper*, 15th February, 1913, p. 383; *W. N.*, 15th February, 1913, p. 36.)

Harwood v. The Wyken Colliery Co. (Limited) (C.A.: 30th January and 13th February, 1913).

FACTS.—A workman injured his knee in October, 1909, and was paid half wages; in February, 1910, although the knee had not fully recovered, he was found light work at his old wages. In October, 1911, he injured the knee again and was paid half wages. In May, 1912, it was discovered that heart disease had supervened, and the employers stopped the weekly payments. A claim for compensation was made in June, and the county court judge found that it was not proved that the heart disease was connected with the accident, but that there was no work that the accident prevented him from doing which the heart disease did not also prevent him doing, and made an award in favour of the employers.

DECISION.—The judge misdirected himself. It was not necessary for the workman to prove that the incapacity was due solely to the accident. Appeal allowed. (*From note taken in court.* Case reported SOLICITORS' JOURNAL, 22nd February, 1913, p. 300; *Times*, 14th February, 1913; *L. T. newspaper*, 22nd February, 1913, p. 409; *L. J. newspaper*, 22nd February, 1913, p. 106; *W. N.*, 22nd February, 1913, p. 53.)

(3) DECISIONS ON THE ASSESSMENT OF AMOUNT OF COMPENSATION.

Shipp v. Frodingham Iron and Steel Co. (Limited) (C.A.: 13th and 20th January, 1913).

FACTS.—A workman engaged in blasting to get ironstone was injured, and an arbitration was held to decide the amount of his average weekly earnings. The men worked in gangs, the gang being paid certain sums for each ton of ironstone and each yard of sand; from this amount was deducted the cost of explosives used, and the balance was divided among the gang. The county court judge held that, in computing the earnings, the cost of explosives should not be deducted.

DECISION.—The only contract was to pay the workman his share of the total amount after the cost of the explosives had been deducted. Appeal allowed. (*From note taken in court.* Case reported SOLICITORS' JOURNAL, 8th February, 1913, p. 264; *L. T. newspaper*, 25th January, 1913, p. 301; *Times*, 21st January, 1913; *L. J. newspaper*, 25th February, 1913, p. 42; *W. N.*, 1st February, 1913, p. 16.)

Turner v. Port of London Authority (C.A.: 16th January, 1913).

FACTS.—A workman was killed after working for the respondents for eighty-four complete weeks, and broken weeks of three and four

days respectively at the beginning of the employment and in the week of his death. The employers paid into court a sum equal to 150 times the average weekly earnings computed by dividing £111 12s. 3d., the total amount earned in the time, by eighty-six. For the applicant, it was contended that the two broken weeks should have been disregarded, and the total earnings divided by eighty-four; also that allowance should have been made for eight days when he was absent through illness. The county court judge awarded the applicant the sum paid into court.

DECISION.—The judge might have added the days in the broken weeks to make a complete week, and so divided by eighty-five, but it was not necessary to go into the calculations with microscopical accuracy; therefore also the eight days' illness could be disregarded. (From note taken in court. Case reported *Times*, 17th January, 1913; *L. J. newspaper*, 25th January, 1913, p. 47.)

Barnett v. Port of London Authority (C.A.: 21st January and 5th February, 1913).

FACTS.—Barnett, an A.B., who had been for fourteen years in the Naval Reserve, and latterly had worked as a rough ship's painter, was employed at the docks on the 24th and 25th January, 1912, being injured by accident on the latter day. A dispute arose as to the amount of compensation. The respondents gave evidence that they employed four classes of labour: (1) Permanent men; (2) registered, or A, labourers, who were paid a weekly wage; (3) B ticket men, who were taken on from day to day, but with a preference over other casuals—they worked on the average for three days in the Port, and one outside, earning 21s. weekly; (4) extra casual labourers, who were only called on when there was more work than the other three classes could do—they worked on the average one day in the Port, and two outside, earning 18s. weekly. The respondents offered to submit to an award of 9s. The county court judge held that he could not divide casual labourers into two grades; that, as Barnett could do painting, he was likely to get more employment than other men, and made an award for 12s. 6d. weekly, based on five days' work at 5s. a day.

DECISION (Cozens-Wardy, M.R., dissenting).—The judge misdirected himself; the question of grade was one of fact, and the evidence on the point was all one way. Per Hamilton, L.J.: There was no evidence on which the judge could find more than three days as the average amount of work in a week. Appeal allowed. (From note taken in court. Case reported *SOLICITORS' JOURNAL*, 15th February, 1913, p. 282; *Times*, 6th February, 1913; *L. J. newspaper*, 15th February, 1913, p. 90; *L. T. newspaper*, 15th February, 1913, p. 383; *W. N.*, 15th February, 1913, p. 35.)

Priestley v. Port of London Authority (C.A.: 22nd January and 5th February, 1913).

FACTS.—Priestley was employed as a dock labourer from the 5th to 18th June, 1912, when he was injured. There being a strike at the docks at the time, which lasted until the end of July, he was employed continuously, and earned £2 19s. 7d., and in the one completed week for which he worked 26s. 10d. For the respondents it was argued that by reason of the shortness of time in which he was employed regard ought to be had to the earnings of other casual labourers; but the county court judge held that the circumstances were abnormal; that the work of a strike-breaker entailed risks of violence from the strikers; that the completed week's earnings was the only guide he had, and made an award for 13s. 5d. weekly.

DECISION.—There was no misdirection, and no necessity for the judge to find it impracticable to compute the compensation from the workman's own earnings. Appeal dismissed. (From note taken in court. Case reported *SOLICITORS' JOURNAL*, 15th February, 1913, p. 282; *Times*, 6th February, 1913; *L. J. newspaper*, 15th February, 1913, p. 90; *L. T. newspaper*, 15th February, 1913, p. 382; *W. N.*, 15th February, 1913, p. 35.)

Godden v. Cowlin & Sons (C.A.: 3rd and 5th February, 1913).

FACTS.—Godden, after being employed by the respondents for three years, went in March, 1911, to Canada. In November, 1911, he returned to fetch his family, and had booked his return passage to Canada for the 17th April, 1912. In the meantime he obtained temporary employment with the respondents; after working for them for nine weeks he met with a serious accident. The county court judge computed his earnings by taking the total earned by him in the nine weeks, and dividing it by nine. It was argued that the fact that higher wages were earned in the trade in the summer should have been taken into consideration.

DECISION.—There was no misdirection. It was a question of fact for the judge whether the time of employment was sufficiently long to render it practicable for him to compute the average earnings. The employment was known to be of a temporary character. (From note taken in court. Case reported *SOLICITORS' JOURNAL*, 15th February, 1913, p. 282; *Times*, 6th February, 1913; *L. T. newspaper*, 15th February, 1913, p. 383; *W. N.*, 15th February, 1913, p. 37.)

(4) DECISION AS TO NOTICE OF ACCIDENT.

Webster v. Cohen and others (C.A.: 21st January, 1913).

FACTS.—A shopwalker injured his leg on the 3rd April, 1912, through the breaking of the rung of a ladder on which he was standing while

dressing the window. He gave no notice of the accident, but continued to work until the 1st June, although suffering daily pain; on the 3rd June his wife wrote to the employers stating that owing to the accident he was unable to walk, and on the 25th June formal notice of the accident was given by the solicitor. The county court judge held the employer was prejudiced by the want of notice, but that failure to give notice was occasioned by a reasonable cause, namely, that he did not think that a ground for making a claim would arise.

DECISION.—The judge misdirected himself. This was not the case of a latent injury. (From note taken in court. Case reported *SOLICITORS' JOURNAL*, 1st February, 1913, p. 244; *Times*, 22nd January, 1913; *L. T. newspaper*, 25th January, 1913, p. 301; *L. J. newspaper*, 1st February, 1913, p. 57.)

(5) MISCELLANEOUS DECISIONS.

Major v. South Kirkby, Featherstone and Hemsworth Collieries (Limited) (C.A.: 23rd and 24th January, 1913).

FACTS.—A workman was injured in February, 1909, and full compensation was paid him by agreement. In June, 1910, he tried to do light work, but being unable to do so was restored to full compensation; he claimed compensation for the difference between the amount paid and the amount agreed upon, and an award was submitted to by the employers. In July, 1912, he was examined by two doctors for the employers, who thereafter stopped paying compensation. The workman then took proceedings for an award. The employers denied liability, and in October requested the workman to submit himself for medical examination; he refused to do so, and the county court judge held that the request was reasonable, and suspended the proceedings until he complied with it. It was argued on appeal that the employers had no power to require the workman to submit himself for medical examination.

DECISION.—The judge was right. Schedule I. (14) is only applicable where an award has been obtained, so had no reference to this case; but Schedule I. (4) is not limited in its application to one examination immediately after notice of the accident. Schedule I. (15) makes it clear the examinations may be made more than once under Schedule I. (4) as well as under I. (14). (From note taken in court. Case reported *SOLICITORS' JOURNAL*, 1st February, 1913, p. 244; *Times*, 25th January, 1913; *L. J. newspaper*, 1st February, 1913, p. 57; *W. N.*, 1st February, 1913, p. 17; *L. T. newspaper*, 8th February, 1913, p. 358.)

Kierston v. Joseph Thompson & Sons (C.A.: 16th January, 1913).

FACTS.—Employer agreed with an injured workman to commute the weekly payments for a lump sum, and application was made to the registrar to record an agreement to this effect. The registrar, thinking the amount too small, referred the matter to the judge. The employers, although nominally respondents in the proceedings, supported the application to record the agreement, and the judge, after hearing evidence, made the order and ordered the employers to pay the workman's costs.

DECISION.—It was not an exercise of judicial discretion to order costs to be paid by a successful party who had been guilty of no misconduct. (From note taken in court. Case reported in *SOLICITORS' JOURNAL*, 25th January, 1913, p. 226; *Times*, 17th January, 1913; *L. T. newspaper*, 25th January, 1913, p. 300; *L. J. newspaper*, 25th January, 1913, p. 47; *W. N.*, 25th January, 1913, p. 12.)

Gray, Davies & Co. v. Reed (C.A.: 15th January, 1913).

FACTS.—A stevedore was injured and paid compensation by the employers for some time under an agreement. They then offered to employ him as a labourer at 8s. a day and to employ him for four or five days a week, but warning him that he must not take it as a guarantee of perpetual employment, and they applied for a review of the weekly payment on the ground that there was a change of circumstances owing to their offer of light work. The county court judge found that the workman was only fit for light work, and was unlikely to get work at the docks unless favoured by an old employer, and held that there was no case for him to answer.

DECISION.—The judge having found that the workman was fit for light work, and the employers having offered him light work, his probable earnings should be taken into account in deciding what alteration, if any, should be made in the weekly compensation. The judge should therefore have heard the workman's evidence. (From note taken in court. Case reported *L. T. newspaper*, 1st February, 1913, p. 327.)

Luckwill v. Auchen Steam Shipping Company (Limited) (C.A.: 15th January, 1913).

FACTS.—The respondent entered into a contract with B. to scale the boilers of one of their ships. B. employed Luckwill and other boiler scalers to do the work, over whom the respondents exercised no control. Luckwill was injured by an accident arising out of, and in the course of, this occupation, and made a claim on the respondents under s. 4 (1) of the Act of 1906. Evidence was given that it was not the practice of the respondents, or of other shipowners, to undertake the scaling of the boilers of their ships, but to employ independent contractors. The county court judge found that the work was not an operation "in the course of or for the purpose of the trade or business" of the respondents, and made an award in their favour.

DECISION.—The judge was right. (*From note taken in court. Case reported L. T. newspaper, 25th January, 1913, p. 301.*)

Knight v. Bucknill (C.A.: 23rd January, 1913).

FACTS.—A jobbing gardener was employed for five weeks continuously by the respondent, a private gentleman, under his head gardener, in felling trees, for which he used his own tools, and relaying a lawn, for which he used the respondent's. He was paid 3s. 6d. a day. He was seriously injured by a fall from a tree and claimed compensation. The county court judge held that the employment was of a casual nature.

DECISION.—There was evidence to support the judge's finding. (*From note taken in court. Case reported SOLICITORS' JOURNAL, 1st February, 1913, p. 245.*)

Schofield v. W. C. Clough & Co. (C.A.: 17th January, 1913).

FACTS.—A workgirl was injured on the 8th February, 1910; the following day was her twenty-first birthday. An agreement was entered into, and recorded on the 22nd February, 1911, for the payment of full wages. On November an application was made to rectify the register under Schedule II. (9) (c) so as to reduce the compensation to half wages. The county court judge held that the girl came of age on the day before her birthday, and granted the application, but the Court of Appeal held that he had no jurisdiction to rectify the register in this way. The employers then applied to rectify the register by removal of the agreement, although more than six months had elapsed since it was filed, on the ground of a mutual mistake of fact, and the judge granted this application.

DECISION.—The judge had no power to remove the agreement from the register, as the grounds for doing so are limited by Schedule II. (9) (c). (*From note taken in court. Case reported SOLICITORS' JOURNAL, 1st February, 1913, p. 243; L. T. newspaper, 25th January, 1913, p. 300.*)

Johnson v. Newton Fire Extinguisher Company (Limited) (C.A.: 3rd February, 1913).

FACTS.—Johnson was injured in an accident, and an agreement was recorded whereby the respondents admitted liability. A question arose as to the amount of compensation payable, and Johnson applied for arbitration. Respondents offered to submit to an award of 12s. 8d., and the county court judge made such an award, ordering the respondents to pay costs up to the receipt of their submission, and the applicant to pay the subsequent costs with a set-off. Johnson accepted the 12s. 8d. weekly, and costs had been taxed; he then appealed from the order as to costs against him. A preliminary objection was taken.

DECISION.—As Johnson had accepted and acted on the award he could not appeal against it. (*From note taken in court. Case reported W. N., 15th February, 1913, p. 37; L. T. newspaper, 22nd February, 1913, p. 410.*)

Ward v. H. S. Pitt & Co. (C.A.: 27th January and 13th February, 1913).

FACTS.—A workman having met with a fatal accident, a claim for compensation was made on behalf of an infant who was alleged to be his posthumous illegitimate child. The county court judge held that the paternity was proved, but that that fact was not sufficient to establish dependency. Evidence was tendered that when told that the child's mother was in trouble by him he said: "I know she is; I am going to marry her," but the judge held that this was not admissible as a statement against the deceased's pecuniary interest, and refused to grant compensation.

DECISION.—The judge was right. Appeal dismissed. (*From note taken in court. Case reported SOLICITORS' JOURNAL, 22nd February, 1913, p. 301; Times, 14th February, 1913; L. T. newspaper, 22nd February, 1913, p. 409; L. J. newspaper, 22nd February, 1913, p. 107; W. N., 22nd February, 1913, p. 51.*)

Lloyd v. Powell Duffryn Steam Coal Co. (C.A.: 28th January and 13th February, 1913).

FACTS.—A workman having met with a fatal accident, a claim for compensation was made on behalf of an infant who was alleged to be his posthumous illegitimate child. The county court judge admitted in evidence, as statements against the deceased's pecuniary interest, a promise to marry the child's mother when told by her of her condition, and statements to third parties that it was a "marrying matter," and that he was looking for a cottage. The judge found paternity and dependency proved, and made an award in favour of the applicant.

DECISION.—The evidence was inadmissible; the promise to marry was not against the interest of the deceased, being in consideration of the mutual promise by the girl; nor were the statements against his interest when made on the basis that they might be used as corroboration in breach of promise or bastardy proceedings, it being purely speculative whether such proceedings would ever be taken; as admissions of paternity they were not founded on the deceased's own knowledge, but partly on hearsay and inference. If these statements were excluded there was no evidence on which dependency could be found. Appeal allowed. (*From note taken in court. Case reported SOLICITORS' JOURNAL, 22nd February, 1913, p. 301; Times, 14th February, 1913; L. T. newspaper, 22nd February, 1913, p. 409; L. J. newspaper, 22nd February, 1913, p. 107; W. N., 22nd February, 1913, p. 51.*)

Summerlee Iron Co. (Limited) v. Freeland (H.L.: Viscount Haldane, L.C., Earl of Halsbury, Lords Kinnear and Shaw, 10th February, 1913).

FACTS.—A workman met with an accident which was admitted to cause total incapacity, and his employers tendered him half wages, but asked him to sign a receipt containing the following sentence: "At the first or any subsequent payment liability is admitted only for the compensation to date of payment. Further liability, if any, will be determined week by week, when application for payment is made." The workman refused to sign this, and commenced arbitration proceedings on the ground that a question had arisen as to duration of compensation. The Sheriff-substitute dismissed the application, but stated a case. The Second Division of the Court of Sessions held that the proceedings were competent.

DECISION.—The decision of the Second Division was right. (*From note taken in court. Case reported SOLICITORS' JOURNAL, 15th February, 1913, p. 231; Times, 11th February, 1913; L. J. newspaper, 15th February, 1913, p. 89; L. T. newspaper, 15th February, 1913, p. 382; W. N., 15th February, 1913, p. 34.*)

CASES OF THE WEEK.

Judicial Committee of the Privy Council.

KILMER v. BRITISH COLUMBIA ORCHARD LANDS (LIM.).

6th Dec.; 26th Feb.

VENDOR AND PURCHASER—PENALTY—RECOVERY OF POSSESSION OF LAND—CLAIM FOR SPECIFIC PERFORMANCE.

The plaintiffs on the 14th of December, 1909, entered into an agreement to sell to the defendant certain lands for the sum of \$75,000, payable by certain instalments on fixed dates, and the balance \$3,000 on or before the 14th of June, 1914, with interest at the rate of 7 per cent. per annum on so much of the said purchase money as from time to time remained unpaid. There was a clause that if the payments were not punctually made the company should be at liberty to resell the land, and all payments made became forfeited to them. The first instalment of \$2,000 was duly paid on the execution of the agreement, the second instalment of \$5,000, with interest, was not paid; there was correspondence asking for time, and subsequently, on the 9th of July, 1910, the secretary of the company sent a telegram saying the deal was off, and on the 1st of August action was brought to enforce the forfeiture. This was met by a counter-claim asking for specific performance. The defendant paid the money due into court, and it remained in court to the credit of the action.

Held, allowing the defendant's appeal, that the circumstances fell within the rule laid down in *Re Dagenham (Thames) Dock Co.*, *Ex parte Hulce* (21 W.R. 898; L.R. 8 Ch. 1022; 43 L.J. Ch. 261), that the clause as to payment of the balance was merely in the nature of a penalty, and that the vendors had no right to recover possession of the land if the balance of the purchase money was paid.

Appeal by the defendant from a judgment of the Court of Appeal of British Columbia. The appeal was heard before the late Lord Macnaghten (presiding) and Lords Atkinson and Moulton, and judgment reserved.

LORD MOULTON said that the judgment of the Committee had been prepared and revised in print by Lord Macnaghten before his death, and that he should read it. The learned Lord then read the judgment, which stated that the question arose out of a claim by the respondent company—an unpaid vendor of a tract of undeveloped land in British Columbia—to enforce a condition of forfeiture contained in the agreement for sale. By the terms of the agreement the purchase money was to be paid, together with interest, by specific instalments at certain specified dates. Time was declared to be of the essence of the agreement. In default of punctual payment at an appointed date of the instalment of purchase money and the interest then payable or any part thereof, the agreement was to be null and void, all payments made under the agreement were to be absolutely forfeited to the vendor, and the vendor was to be at liberty to resell the property immediately. The appellant Kilmer, who was the purchaser, and who had been let into possession upon payment of the first instalment on the execution of the agreement, met the company's claim by a counter-claim for specific performance, and the money then due was paid into court to the credit of the action. The trial judge dismissed the action. On the counter-claim he decided in favour of Kilmer, with costs. Then there was an appeal. The Court of Appeal, consisting of three judges, by a majority allowed the appeal, and dismissed the counter-claim. Hence this appeal. The trial judge rested his decision mainly on the view that the conduct of the plaintiff company was oppressive, harsh, and vindictive, and such as to lull the defendant to sleep and justify him in assuming that he would, notwithstanding the terms of the contract, have some indulgence in making his payments. Their Lordships agreed to the result at which the learned trial judge arrived, though not exactly upon the same grounds. In the case of *Re Dagenham (Thames) Dock Co. Ex parte Hulce* (L.R. 8 Ch., 1022) Mellish, L.J., expressed himself as follows:—"I have always understood that where

there is a stipulation that if on a certain day an agreement remains either wholly or in any part unperformed—in which case the real damage may be either very large or very trifling—there is to be a certain forfeiture incurred, that stipulation is to be treated as in the nature of a penalty." That was a case like this of forfeiture claimed under the letter of the agreement met by an action for specific performance. James, L.J., seemed to have been of the same opinion. "In my opinion," he said, "this is an extremely clear case of a mere penalty for non-payment of the purchase money." He ended by stating that he agreed with the Master of the Rolls that it was a penalty from which the company were entitled to be relieved on payment of the residue of the purchase money with interest. The question raised by the present appeal appeared to their Lordships to come within the decision in the case of the *Dagenham Docks*. The law in British Columbia on such a point was the same as the law in this country. His Lordship then dealt with the facts and the arguments, and the judgment concluded by saying that there were other points raised in the course of the arguments, but their lordships did not think it necessary to refer to them, as they were of opinion that the appeal should be allowed, and judgment entered for the defendant, with costs there and below.—COUNSEL for the appellants, *Buckmaster*, K.C., and *W. Burt*; for the respondents, *E. P. Davis*, K.C. (Canadian Bar), and *Hon. M. M. Macnaghten*. SOLICITORS, *Madison, Stirling, Humm, & Davies*; *Armitage, Chopple, & Macnaghten*.

[Reported by *ERKINE REID*, Barrister-at-Law.]

Court of Appeal.

Re BADGER (Deceased). Re BADGER (an Infant). BADGER v. BADGER. No. 1. 22nd Feb.

INFANT—MAINTENANCE—CHARGE ON VESTED REMAINDER IN REAL ESTATE—JURISDICTION OF COURT—LANDS CHARGES ACT, 1900, s. 2 (1).

An infant was entitled to a vested remainder in freehold land, expectant upon the death of the tenant for life, a lady eighty-five years of age, but was otherwise for the time being without means of support. An application having been made by the infant's guardian for an order charging the repayment of such sums as should be advanced, paid into court, and duly expended in maintaining the infant, upon the said remainder.

Held, that the court had no jurisdiction to make such an order.

Appeal from a refusal of Joyce, J., to make an order charging the maintenance of an infant upon her real estate. The infant was an only child, a girl twelve years of age, entitled indefeasibly to certain real estate in remainder expectant upon the death of the tenant for life, a lady eighty-five years of age, and a stranger to the infant's family. She became entitled upon the death of her father intestate in 1904. An action was commenced to administer his estate and the mother's share thereof, some £900, was paid into court. The mother and daughter had been living upon this capital sum since then, and it was now exhausted, the last payment having been made in November, and they had no means of support. The mother was thirty-five years of age, and had no income. No assistance could be obtained from the tenant for life. There was a person willing to advance sufficient money for maintenance, provided that an order of the court could first be obtained, charging the sums advanced on the remainder. The applicant asked for an order which could be registered under the Land Charges Act, 1900, s. 2 (1), and relied on *Re Howarth* (8 Ch. 415).

BUCKLEY, L.J.: This is a case in which the court would no doubt desire to assist the infant if it could, but I have come to the conclusion that it is impossible for the court to do anything. In *Re Howarth* (L.R. 8 Ch. 415) the Court of Appeal did find its way to make an order for maintenance out of an interest in possession in real estate. But in *Re Hamilton* (31 Ch. D. 291) and *Cadman v. Cadman* (33 Ch. D. 397) learned judges expressed the opinion that if the interest of the infant were in reversion not in possession, then the Judgments Act, 1864, (27 and 28 Vict., c. 112) rendered it impossible to make a similar order, as a reversion could not be taken in execution. The Lands Charges Act, 1900, which has taken the place of the former statute and provided that no judgment or order shall operate as a charge on land unless or until a writ or order for the purpose of enforcing it is registered, has not made any difference. *Cadman v. Cadman* (*supra*) is an express authority binding upon us to the effect that it is impossible to give a charge on the infant's interest. In that case Lindley, L.J., said that *Re Howarth* (*supra*) went to the very verge of the law and perhaps beyond it. But it is suggested that the court might express an opinion that it would be right for the guardian to advance money for the benefit of the infant, and that he could recover judgment for necessities supplied when the infant attained 21. The court, however, cannot say what is proper to be spent upon her maintenance, unless there is a fund out of which the court can allow maintenance. It has also been suggested that if a nominal sum, say £5, were paid into court, then the case would be sent back to the judge below for an inquiry in chambers; but if we did this, the judge would simply say: "£5 is a proper amount to allow for maintenance, pay it out"; and there would be nothing left. I trust that the difficulty will shortly resolve itself in the ordinary course of nature.

HAMILTON, L.J., delivered judgment to the same effect.—COUNSEL, *W. M. Cann*. SOLICITORS, *Johnson, Weatherall, & Sturt*.

[Reported by *H. LANGFORD LEWIS*, Barrister-at-Law.]

High Court—Chancery Division.

Re WILLIAM MITCHELL, Deceased. MITCHELL v. MITCHELL AND OTHERS. Farwell, L.J. (sitting as an additional Judge of the Chancery Division). 30th Jan.

WILL—CONSTRUCTION—ABSOLUTE GIFTS OF FREEHOLDS—GIFT OF INCOME OF SAME FREEHOLDS FOR MAINTENANCE—PERIOD WHEN VESTING IS TO TAKE PLACE—SUPPLYING WORDS—IMPLICATION TO BE DRAWN FROM PREVIOUS GIFTS—ULTIMATE GIFT INOPERATIVE.

Where by his will a testator bequeaths his freeholds to his sons, and subsequently gives all the income of the same freeholds to his wife for the maintenance of his children, and declares that if his wife should die before his youngest child shall have attained twenty-one, the property is not to be divided until such youngest child has attained twenty-one, and then proceeds as follows: "And in case that my children should all die and leaving no issue, I give the property share and share alike to my nephews and nieces then surviving."

Held, that on the death of the wife, leaving two unmarried children her surviving, such two children took their respective shares of the testator's freeholds absolutely, since on the construction of the whole will, the gift-over was not intended to take effect unless all the children died in the lifetime of their mother.

This was a summons to determine a question arising under the will of one William Mitchell. The testator made his will, dated the 27th of December, 1864, whereby, after appointing trustees and leaving sundry specific legacies, he continued as follows: "I give my freehold property, consisting of two freehold messuages, situate at West Morton, Bingley, in the county of Yorkshire, to my two sons John William Mitchell and Squire Mitchell in equal shares, and also I give and bequeath the further sum of £900 to my sons John William Mitchell and Squire Mitchell and my daughter Mary Emma Mitchell in equal shares, which is now on mortgage security. I give to my wife Amelia the whole of my stock, &c., subject to the payment of my debts and funeral and testamentary expenses. I further give to my wife Amelia for her natural lifetime the interest arising from the above-named £900 and the income from the freehold property for the maintenance and education of my children. If my wife should die before my youngest child has attained the age of twenty-one years, the property is not to be divided until such youngest child has attained twenty-one years. And if any of my children should die before my wife, leaving no issue, his or her shares to be equally divided between the survivors, and in case that my children should all die and leaving no issue, I give the property share and share alike to my nephews and nieces then surviving." The testator died on the 8th of January, 1865, leaving a wife and three children him surviving. John William Mitchell died aged nine years on the 5th of September, 1868. The testator's wife Amelia died on the 16th of May, 1888, leaving a son and daughter her surviving. This was a summons to determine whether, having regard to the death of John William Mitchell, the freehold property of the testator is bequeathed as to three-fourths thereof to Squire Mitchell and as to one-fourth thereof to Mary Emma Mitchell, or whether there is a gift-over as regards the freehold property in favour of the testator's nephews and nieces in the event of Squire Mitchell and Mary Emma Mitchell dying without leaving issue. Counsel for the children contended that the will was unintelligible unless certain words were inserted, and on the authority of *Abbott v. Middleton* (1853, 7 H. L. Cases, Clark and Finnelly, p. 68), he claimed that certain words should be inserted. He said: The testator in the very first gift gives his freeholds to his two sons in equal shares absolutely. Then follows the gift of the whole income from such freeholds to the wife for life for their maintenance, and if the youngest child has not reached twenty-one at the time of the wife's death, the property is not to be divided till such youngest child does reach twenty-one. The obvious inference is that it is to be divided when such youngest child does reach twenty-one. Then follows this gift: "And in case that my children should die." Stopping there we have no time fixed for this event. I suggest that the words "in the lifetime of my wife" should be here inserted. The gift proceeds: "And leaving no issue." If this last was the only event there could be no division and distribution among the children which is clearly contemplated. Counsel for the nephews and nieces contended that no words should be inserted in the will which would have the effect of depriving them of their chance of succeeding if the testator's two surviving children died without issue. He referred to *Kirkpatrick v. Kirkpatrick* (1807, 13 Ves. 476), *O'Mahoney v. Burdett* (1874, L. Rep. 7 H. L. 388), *Else v. Else* (1871, 13 Eq. 196, 200), *Harrison v. Harrison* (1901, 2 Ch. 136), and *Re Schnadhorst, Sandkuhl v. Schnadhorst* (1902, 2 Ch. 234).

FARWELL, L.J., after stating the facts, said: I have come to the conclusion, not without hesitation, that on the construction of the whole will this freehold property is now vested in the testator's two children absolutely. I do not think it is necessary to add any words to the will itself. The courts have always hesitated in any way to go beyond the decision in *Abbott v. Middleton* (*ubi supra*). I am influenced very strongly by the fact that the testator first makes the gift of his freehold to his sons, and then gives the whole of the income of such freeholds to their mother for their maintenance, and then says that if the youngest child has not attained twenty-one when the mother dies the division is to be postponed; and after all this comes the curious further gift-over, in the event of all his children dying without issue, to his nephews and nieces. It is very difficult to say what would happen to

the share of a child who died after the death of the wife if the will is not construed as giving the children, after the youngest has attained twenty-one years, an absolute indefeasible interest in the property on the death of their mother. I accordingly declare that the gift-over could not take effect unless all the children had died in the lifetime of the mother, and that accordingly, in the events which have happened, Squire Mitchell and Mary Emma Mitchell are absolutely entitled to their respective shares of the freeholds.—COUNSEL, *H. E. Wright; W. J. Whittaker*. SOLICITORS, *Riddle, Thorne, Welsford, & Sidgwick*, for Charlesworth, Skipton; *F. B. Brock*, for Foster, Foster, & Hindley, Bradford.

[Reported by L. M. MAY, Barrister-at-Law.]

MITCHELL v. MOSLEY. Eve, J. 7th Feb.

LEASE OF MINERALS—SEVERANCE OF REVERSION—APPORTIONMENT OF RENT—PAYMENT TO ONE REVERSIONER—REAL PROPERTY LIMITATION ACT, 1833, s. 9.

Where a lease is granted, and there is afterwards a severance of the reversion without the rent being apportioned or notice of the severance given to the lessee, payment of the whole rent to one of the reversioners is not a payment to a person wrongfully claiming it within section 9 of the Real Property Limitation Act, 1833, so as to bar the claim of the other reversioner.

This was an action for a declaration that the plaintiff was entitled, as tenant for life, to the minerals under certain land in Manchester. By two indentures of 1791 the predecessors in title of the defendant assured to the predecessors in title of the plaintiff certain land in Manchester. Neither indenture contained any exception of minerals, and in each a yearly rent was reserved in respect of ironstone raised from the land. At the date of the indentures the coal and cannel under the land, and under adjoining land, had been leased for 200 years from 1740; but no mention of the lease was made in the indentures, except in the vendor's covenant against incumbrances, from which it was excepted. In 1828 part of the land comprised in the indentures was exchanged for other adjoining land, but the minerals were not excepted, and the grant was made subject to the lease. The defendant alleged that the reversion of the minerals was not comprised in the indentures, and therefore there was no severance of the reversion, that the rent reserved by the lease was not apportionable, and that the claim was barred by the Statute of Limitations. The defendant, or his predecessors in title, received the whole rent reserved by the lease.

EVE, J.—In my opinion the defendant fails in his contention that the reversion of the minerals demised by the lease was not comprised in the indentures of 1791 and 1828, or any of them. There was, therefore, a severance of the reversion, and on each such severance the rent reserved by the lease became apportionable at the respective dates of severance: *Salts v. Battersby* (1910, 2 K. B. 155). The defendant, however, says that the rent is not of an apportionable nature. I do not think there is any substance in that defence. The rent reserved is money, the quantum of which is to be ascertained in a particular manner, and although the particular manner stipulated for may be one which makes the ascertainment of the proper apportionment of some complexity, it is, I think, fallacious to argue from this that the difficulty of apportionment can really alter the character of the rent. It is, in my opinion, therefore, an apportionable rent. The defendant finally relies on section 9 of the Real Property Limitation Act, 1833, as an answer to the plaintiff's claim. The section is in these terms: "When any person shall be in possession or in receipt of the profits of any land, or in receipt of any rent, by virtue of a lease in writing, by which a rent amounting to the yearly sum of 20s. or upwards shall be reserved, and the rent reserved by such lease shall have been received by some person wrongfully claiming to be entitled to such land, or rent-charge in reversion immediately expectant on the determination of such lease, and no payment in respect of the rent reserved by such lease shall afterwards have been made to the person rightfully entitled thereto, the right of the person entitled to such land or rent-charge, subject to such lease, or of the person through whom he claims to make an entry or distress, or to bring an action after the determination of such lease, shall be deemed to have first accrued at the time at which the rent reserved by such lease was first so received by the person wrongfully claiming as aforesaid; and no such right shall be deemed to have first accrued upon the determination of such lease to the person rightfully entitled." It was argued on behalf of the plaintiff, first, that the defendant has not brought the case within the section, because he has not proved that the plaintiff's apportioned share of the rent would amount to the yearly sum of 20s. I do not think this is the true construction of the section—it applies, I think, to all cases where the rent reserved by the lease amounts to 20s. and upwards, and I do not see anything which would warrant me in holding that in a case of severance it is obligatory on the person who has, in fact, received the rent, to prove that the apportioned share of the claimant exceeds 20s. before he can avail himself of the section. But on the facts, and on the authorities as they stand, I see no answer to the plaintiff's main contention that there has never yet been any wrongful receipt by the defendant or his predecessors of the rent, and therefore that time has never begun to run under the section. The severance of the reversion in 1791 and 1828 did not apportion the rent, and it has, in fact, never been legally apportioned. No notice of severance was given to the lessee, and in these circumstances the continued payment of rent by him to one of the reversioners was a good payment made to

a person entitled to receive it, and for which, therefore, he obtained a valid receipt and discharge (4 & 5 Anne, c. 16, sections 9 and 10). There was, therefore, never any payment to, or receipt by, the wrong person, and the condition of things which would have brought section 9 into operation never existed. The result is that, in my opinion, the defence fails on all points, and I must make a declaration of the plaintiff's title to the minerals—refer it to chambers to ascertain her proper proportion of the rent, and if necessary direct an account of what is due to her on the footing of the apportionment for a period extending back to a date six years before the issue of the writ.—COUNSEL, *P. O. Lawrence, K.C.*, and *MacSwiney; Jessel, K.C.*, and *St. John Clerke*. SOLICITORS, *Robbins & Co.* for Slater, Heelis, & Co., Manchester; *Kirby, Millett, & Ayscough*.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Re WILKINSON SWORD CO. (LIM.). Swinfen Eady, J. 31st Jan.

COMPANY—MEMORANDUM SHARES—ABSENCE OF CONTRACT AS TO ISSUE AS FULLY PAID—FILING MEMORANDUM SPECIFYING CONSIDERATION—COMPANIES ACT, 1867 (30 & 31 VICT., c. 131), s. 25—COMPANIES ACT, 1898 (61 & 62 VICT., c. 26), s. 1—COMPANIES ACT, 1900 (63 & 64 VICT., c. 48), s. 33—COMPANIES (CONSOLIDATION) ACT, 1908 (8 ED. 7, c. 69), s. 286—INTERPRETATION ACT, 1889 (52 & 53 VICT., c. 63), s. 38, s.s. (2).

The Companies Act, 1898, gave power to the court to grant relief from the inadvertent omission to file at a particular time the memorandum of contract required by section 25 of the Companies Act, 1867. Section 25 of the Companies Act, 1867, was repealed by section 33 of the Companies Act, 1900. The Companies (Consolidation) Act, 1908, repealed the previous Companies Acts, but the provisions of the Act of 1898 were not re-enacted.

Held, that section 38 of the Interpretation Act, 1889, preserved the operation of the Companies Act, 1898, and, in view of the fact that this was a proper case for the court to grant relief under that Act, the court directed that the necessary memorandum should be filed.

This was an originating motion for an order under the Companies Act, 1898 (61 & 62 Vict., c. 26) for the filing with the Registrar of Joint Stock Companies of a certain memorandum in writing which should, when filed, operate as if it were a sufficient contract in writing within the meaning of section 25 of the Companies Act, 1867, and had been duly filed before the issue of such shares. A company was incorporated on the 8th of July, 1889, one of its objects being to take over an existing business on the terms of an agreement (referred to in its memorandum and articles of association) with the owners of the business. The capital of the company was £275,000 in 3,000 shares of £25 each. Each of the seven signatories of the memorandum of association subscribed it for one of these shares. It was not then settled that memorandum shares were "issued" the moment the company was incorporated. On the 4th of September, 1889, the agreement referred to in the memorandum and articles was executed by the owners and the company, and by this agreement the owners agreed to sell the business to the company for £275,000, which was to be satisfied by the allotment to the vendors or their nominees of 3,000 fully-paid shares of £25 each in the company's capital, numbered 1 to 3,000 inclusive, "of which shares the shares subscribed for by the subscribers to the memorandum of association of the company shall be deemed to form part, the said subscribers having been nominees of the vendors." This agreement was duly registered with the Registrar of Joint Stock Companies. At the time when the agreement was filed it was not noticed that the seven memorandum shares had already been actually issued, and that the subscribers were liable to pay for the same in cash, and the shares were always supposed to be and treated as fully-paid shares until in December, 1912, it was discovered that they were not paid up at all. Counsel for the company said that section 25 of the Companies Act, 1867 (30 & 31 Vict., c. 131), provided that shares should be "deemed and taken to have been issued and to be held subject to the payment of the whole amount thereof in cash unless the same should have been otherwise determined by a contract in writing filed at or before the issue of such shares." As no contract could in this case be made or filed before the incorporation of the company and the simultaneous issue of the seven shares, the subscribers for them were liable to pay for them in cash; and this liability was not got rid of by the agreement filed after the incorporation of the company. By the Companies Act, 1898, power was given to the court to give relief in such cases where the omission to file a contract or a sufficient contract was accidental or due to inadvertence, or for any other reason it was just and equitable to grant relief. Relief could be given in a case like this by directing a memorandum to be filed. By section 33 of the Companies Act, 1900, section 25 of the 1867 Act was repealed, and it was provided that "no proceedings under section 25 of the Companies Act, 1867, shall be commenced after the commencement of this Act"—namely, the 1st of January, 1901; but the Act of 1900 did not say that where no proper contract had been filed the shares were to be deemed to be fully paid up, nor did it repeal the Act of 1898. Section 286 of the Companies (Consolidation) Act, 1908, repealed the previous Companies Acts, including the Act of 1893, but the provisions of that Act were not re-enacted. He submitted that the operation of the Companies Act, 1898, was still preserved by section 39 of the Interpretation Act, 1889 (52 & 53 Vict., c. 63), and that this was a proper case where the court should give relief by directing a memorandum to be filed.

SWINFEN EADY, J., after stating the facts, said:—I think the power given to the court by the Companies Act, 1898 (61 & 62 Vict., c. 26),

to give relief in such cases as the one before me by directing a memorandum to be filed, is preserved in spite of the repeal of this Act by the operation of section 39 of the Interpretation Act, 1889 (52 & 53 Vict., c. 63), and I accordingly make the order asked, and direct that the memorandum which has been submitted to the court for approval be filed with the Registrar of Joint Stock Companies within fourteen days.—COUNSEL, *Frank Evans*. SOLICITORS, *Cruesemann & Rouse*.

[Reported by L. M. MAY, Barrister-at-Law.]

Re LUSH & CO. (LIM.). *Farwell, L.J.* (sitting as an additional Judge of the Chancery Division). 7th Feb.

COMPANY—DEBENTURES—EXTENSION OF TIME FOR REGISTRATION—COMPANIES ACT, 1900 (63 & 64 Vict., c. 48), ss. 14-15—COMPANIES (CONSOLIDATION) ACT, 1908 (8 Ed. 7, c. 69), s. 286—INTERPRETATION ACT, 1889 (52 & 53 Vict., c. 63), s. 38 (2).

Section 15 of the Companies Act, 1900 (63 & 64 Vict., c. 48) empowered the court to extend the time for the registration of debentures in certain cases. Section 286 of the Companies (Consolidation) Act, 1908, repealed the Companies Act, 1900.

Held, that the right given by section 15 of the Act of 1900 to apply to the court for an extension of time was preserved, notwithstanding the repeal of that Act by the operation of section 38 (2) of the Interpretation Act (52 & 53 Vict., c. 63).

This was an originating motion in the matter of the company and in the matter of the Companies Act, 1900, and the Companies (Consolidation) Act, 1908, for an order extending the time for the registering of all the debentures of the company. In September, 1905, and at subsequent dates, ranging from 1905 to 1912, a company issued debentures, all of the same series and ranking *pari passu*, which required registration within twenty-one days with the Registrar of Joint Stock Companies. Through inadvertence none of the debentures were registered. At the time when the earlier debentures were issued the statutory provisions requiring registration were section 14 of the Companies Act, 1900, and section 15 of that Act empowered the court to extend the time for registration. Section 51 of the Companies Act, 1907, repealed section 14 of the Act, and by section 10 required registration of debentures issued after the 1st of July, 1908. Section 286 of the Companies (Consolidation) Act, 1908, which came into force on the 1st of April, 1909, repealed the Companies Acts, 1900 and 1907, and section 93 required the registration within twenty-one days of debentures issued after the 1st of July, 1908; but section 96 gave a similar power to extend the time for registration. Counsel for the company contended that the company had acquired the right, under section 15 of the Companies Act, 1900, to apply to the court to have the time for registering the debentures extended, and that this right had not been destroyed by the repeal of the Companies Act, 1900, by section 286 of the Companies (Consolidation) Act, 1908, but was saved by the operation of section 38, sub-section 2 (c) of the Interpretation Act, 1889, which says: "Where this Act, or any Act, passed after the commencement of this Act, repeals any other enactment, then, unless the contrary intention appears, the repeal shall not affect any right, privilege, obligation, or liability acquired, accrued, or incurred under any enactment so repealed." He referred to *Re Wilkinson Sword Co. (Limited)* (*supra*).

FARWELL, L.J., after stating the facts, said: The company have still the right to apply for an extension of time of registration of the debentures, and this is a proper case for the court to grant such extension of time. I accordingly extend the time for the registration of all the debentures of the company for a period of fourteen days, subject to the usual conditions.—COUNSEL, *Fairfax Luxmoore*. SOLICITORS, *Attwater & Liell*.

[Reported by L. M. MAY, Barrister-at-Law.]

DAVIES v. CORPORATION OF THE CITY OF LONDON.

Warrington, J. 24th Feb.

LOCAL GOVERNMENT—STREET WIDENING—COMPULSORY PURCHASE—EXTENT OF POWERS—PART OF A HOUSE—METROPOLITAN PAVING ACT, 1817 (57 Geo. 3, c. 29, ss. 60, 82).

A corporation gave notice to the lessees of certain houses to treat for the purchase of the front part of the houses for the purpose of widening the street, under the provisions of section 80 of 57 Geo. 3, c. 29. The lessees were not willing to treat for the sale of part of the houses, but required the corporation to purchase the whole.

Held, that the corporation could not compulsorily purchase a part only of the houses if the effect would be to destroy the identity of the building as a house, and to leave something which could not be used for the purpose for which the house was used before, and which would be essentially different in its character and condition from what the house was before.

On the 19th of March, 1912, the defendants, purporting to act under the provisions of Michael Angelo Taylor's Act, gave notice to the plaintiffs to treat for the compulsory sale of their interest in a strip of land and the buildings thereon, 8 ft. 2 in. wide at one end and 9 ft. 11 in. wide at the other, being the front part of Nos. 56 and 57, Fleet-street, of which the plaintiffs were lessees. The plaintiffs objected to the defendants taking a part only of the houses, and claimed an injunction restraining the defendants from proceeding on their notice to treat. Section 80 of the Act provides "that if any houses, walls,

buildings, lands, tenements, and hereditaments, or any part thereof, shall be adjudged by the said Commissioners . . . to project into, obstruct, or prevent them from so widening . . . the said streets . . . and that the possession . . . of such houses, walls, buildings . . . will be necessary for that purpose, it shall and may be lawful for the said Commissioners . . . to treat, contract, and agree . . . with the several . . . owners . . . occupiers of all such houses, walls, buildings . . . of whatsoever nature, tenure, kind, or quality, for the purpose aforesaid: . . ." Section 82 provides that if any . . . persons seized or possessed of or interested in any such houses, buildings . . . shall refuse to treat . . . it shall be lawful for the said Commissioners . . . to issue a warrant . . . directed to the Sheriff . . . who is hereby authorised . . . to impanel . . . a jury . . . and the said jury . . . shall inquire of the value of such houses, buildings, lands . . . and of the proportionable value of the respective . . . interests of all . . . persons . . . interested therein, or of or in any part or parts thereof, and shall assess and award the . . . sums to be paid to such . . . persons . . . which . . . verdicts . . . shall be binding and conclusive to all intents and purposes whatsoever. . . ."

WARRINGTON, J., said that the removal of the strip in question, if nothing more were done, would destroy the identity of the building as a house. By the expenditure of a sum estimated at between £2,000 and £3,000 the house might be so reconstructed as to be again made suitable for a purpose similar to that for which it had hitherto been used, but not, as regards the upper floors at all events, for the same purposes, inasmuch as the alteration in size and arrangement would be such that he doubted if they could be let to the same class of tenant as that to which the existing rooms were let. The freeholders had made their claim on the footing of the notice to treat; in other words, were willing to sell the part without the whole. It was contended that this was a material circumstance telling against the plaintiffs' claim. He could not see that. He had only to deal with the question whether the plaintiffs could be compelled to sell their interest, not with the position of the freeholders. The powers of the defendants were derived from Michael Angelo Taylor's Act, sections 80 and 82. It could not, in his opinion, be held, at any rate in a court of first instance, that under no circumstances was it competent to the authority to adjudicate that the purchase of a part only of a house was necessary for the widening. That it might be competent for the authority to make such an adjudication, if the facts were such that the conclusion could honestly be justified, seemed to him to follow from the judgments in *Thomas v. Daw* (2 Ch. App. 1), *Gard v. London Commissioners of Sewers* (23 Ch. D. 486), and *Gordon v. Vestry of St. Mary Abbots, Kensington* (1894, 2 Q. B. 742). But in order to justify the taking of a part only, the facts must be such that persons acting in a quasi-judicial capacity could honestly come to the conclusion that it was unnecessary to take the whole. Could such a conclusion be come to, where, as in the present case, the taking of the part would destroy the house as a house? In his opinion, it clearly could not. *Cave, J.*, in *Gordon v. Vestry of St. Mary Abbots, Kensington*, said:—"It (the Act) does not contemplate that part of a house may be taken in the sense that the owner shall be left with something which is not a house, which cannot be used for the purpose for which the house was used before, and which is essentially different in its character and condition from what the house was before." The judgment of *Stirling, J.*, in *Gibbons v. Paddington Vestry* (1900, 2 Ch. 794) was also in point. The fact that by a reconstruction the mutilated carcass might again be converted into a house, even of substantially the same character as before, seemed to him to be immaterial. The owner could not be compelled to effect such reconstruction. In his opinion, the adjudication in question was not one which could properly be made. It had been said that there was another line of cases with which those to which he had referred could not be reconciled. He referred to those in which it had been held that an owner was entitled to require the authority to take a part only, where what was left could be rendered useful as a house, and the owner was desirous of retaining it. Examples of such cases were *Teuliere v. Vestry of St. Mary Abbots, Kensington* (30 Ch. D. 642), *Aldis v. London Corporation* (1899, 2 Ch. 169), and *Dennan & Co. (Limited) v. Westminster Corporation* (1906, 1 Ch. 464). He saw no inconsistency in the two classes of decisions if care were taken not to lose sight of the words of the Act. The authority had to adjudicate that the purchase of the whole or a part was necessary for the widening. He saw no reason for confining the meaning of the word "necessary" to physical necessity. It might be necessary to take the whole if the owner would not rebuild; it might be unnecessary if he would, and if the house so rebuilt would be substantially useful. In other words, the wishes and intention of the owner as well as the physical condition of the house might be circumstances to be taken into account by the authority in making the adjudication.—COUNSEL, *Terrell, K.C.* and *Munro*; *Cave, K.C.*, *John Henderson*, and *W. E. B. Henderson*. SOLICITORS, *A. E. Sydney*; *The City Solicitor*.

[Reported by J. B. C. TREGARTHEN, Barrister-at-Law.]

ETHERIDGE v. CENTRAL URUGUAY NORTHERN EXTENSION RAILWAY CO. (LIM.). *Joyce, J.* 14th, 20th, and 26th Feb.

COMPANY—MEMORANDUM OF ASSOCIATION—SALE OF UNDERTAKING FOR SHARES—SPECIAL RESOLUTION NECESSARY TO SANCTION SALE—COMPANIES (CONSOLIDATION) ACT, 1908 (8 Ed. 7, c. 69).

The sale of the assets and undertaking of a company for shares to be distributed among the shareholders of the original company requires, by virtue of section 192 of the Companies Act, 1908, to be sanctioned by

a special resolution of the company, although the memorandum of association of the company provides for the sale of all or part of the company's business or assets to any person or company for cash or shares to be distributed among the shareholders of the company.

Bisgood v. Henderson (1908, 1 Ch. 743) followed.

This was a motion for an injunction to restrain the defendant company from selling its assets and undertaking to the Central Uruguay Railway Co. (Limited), in pursuance of certain resolutions purporting to have been passed at meetings of the company. At a meeting of the company, duly convened and held on the 17th of December, 1912, three resolutions were proposed—(1) that the business and assets of the company should be sold to the Central Uruguay Company on the terms of a provisional agreement, the consideration for the sale to be fully-paid shares in the purchasing company; (2) that the company should go into voluntary liquidation, and a liquidator be appointed; (3) that the shares in the purchasing company received by the liquidator should be distributed amongst the shareholders of the original company in a certain way. Resolution (1) was carried as an ordinary resolution, and resolutions (2) and (3) as special resolutions, and were subsequently confirmed at a meeting held on 2nd of January, 1913. In the memorandum of association of the company it was provided amongst the objects of the company that it should have the power to "sell all or part of its business and assets to any company or person and for all or any of the said purposes if necessary to establish any new company and take shares in any such new or other company as partial or entire payment or consideration, and hold or sell such shares, or distribute or allot them among the shareholders of this company." A shareholder in the defendant company sought to restrain the company from acting upon the said resolutions, on the ground that they were not validly carried, by virtue of section 192 of the Companies Act, 1908. This section provides that where a company is proposed to be wound up altogether voluntarily, and the whole of the business or property is proposed to be transferred or sold to another company, the liquidator may, with the sanction of a special resolution of the company, receive in compensation, or part compensation, for the transfer shares in the capital of the transferee company for distribution amongst the members of the transferor company. For the applicant it was contended that by section 192 the sale of a company's business for shares in another company must be sanctioned by a special resolution, and *Bisgood v. Henderson* (1908, 1 Ch. 743) was cited. For the defendants it was argued that, as the company's memorandum of association authorized the sale of the company's business for shares, such sale could be validly authorized by an ordinary resolution, and that section 192 was sufficiently complied with if the liquidation of the company, and mode of distribution of the shares received as consideration for the sale, were sanctioned by special resolution.

JOYCE, J., in the course of a considered judgment, said: It is difficult to see how section 192 applies to these three resolutions or any of them. I ask, to which of them in this case does the section apply? It clearly refers to a special resolution, and what is the special resolution referred to? It appears to me to be a special resolution authorizing the liquidator to receive payment in shares; in other words, to sell for shares. (His power to sell he gets under another section, viz., section 186 (4)). Under section 192 a special resolution is, therefore, necessary to enable him to sell for shares, and in this case no such special resolution has yet been passed. This case, as it stands, raises a very serious question. This was beyond all question a case in which a company was proposed to be wound up altogether voluntarily, and the whole of its business and property was proposed to be transferred or sold to another company, and it was proposed, and the bargain was, that in part compensation for the transfer or sale, shares or other interests should be received from the transferee company for distribution amongst the members of the transferor company. The applicant says this can only be done under the sanction of a special resolution. On the other hand, the defendants, in effect, say that, inasmuch as the memorandum of association contained a provision for the sale of the company's property for shares, such sale could be validly sanctioned by an ordinary resolution, and that it will suffice if the voluntary winding-up and the mode of distribution of the shares received, and that only, be sanctioned by special resolution. This is not what the Act says, or anything like it. Having regard to the terms of section 192, and the authorities, especially *Bisgood v. Henderson's Transvaal Estate* (supra), I am unable to concur in the view put forward on behalf of the defendants. I think there must at least be a special resolution authorizing the liquidator to accept shares as the consideration, or part of the consideration, for the sale. In my opinion, the liquidator cannot sell for shares for distribution, except under the powers conferred by and with the sanction prescribed by section 192. Hence resolution (1), not being passed as a special resolution, was insufficient. Resolution (3), though special, was not sufficient to confer the requisite authority under section 192, and this was not contended. What was said was that, to authorize a sale of the company's business for shares to be distributed, it was sufficient if the mode of distribution, and that alone, was prescribed by a special resolution, and that it is to that special resolution that section 192 applies. I cannot assent to that view, and I think that this motion succeeds, and that an injunction must go.—COUNSEL, for the applicant, *Gore-Browne, K.C.*, and *A. H. Richardson*; for the company, *Younger, K.C.*, and *Bischoff*. SOLICITORS, *G. & W. Webb; Bischoff, Coxe, Bompas, & Bischoff*.

[Reported by R. C. CARRINGTON, Barrister-at-Law.]

High Court—King's Bench Division.

PRITCHARD v. COUCH AND OTHERS. Div. Court, 31st Jan.

PRACTICE AND PROCEDURE—COUNTY COURT—PROMISSORY NOTE—PAYABLE AT A PARTICULAR PLACE—NECESSITY FOR PLEADING.

In an action as a promissory note in the county court the defendant wished to take the point that the note was payable at a particular place and that it had not been duly presented for payment. The county court judge held that this was a statutory defence and that, as no notice had been given of it, the defendant could not take the point.

Held, that by virtue of section 87 of the Bills of Exchange Act, 1882, due presentment for payment was of the essence of the plaintiff's cause of action, and so was not a statutory defence of which the defendant need give notice.

This was an appeal from a decision of His Honour Judge Kelly sitting at Cardiff County Court. The action was brought by David Stanley Pritchard as indorsee of the following promissory note: "26th Feb., 1912. £35 Os. Od. Mrs. E. Couch, 11, Borsal-avenue, Cardiff. Mr. H. J. Skrine, 10, Aldersgrove-road, Porth. Three months after date we jointly and severally promise to pay to the order of Messrs. Dix & Co., of 36, Pen-y-law-road, Cardiff, at their said address the sum of £35 Os. Od. value received.—Elsie Couch, Herbert J. Skrine. (Endorsed) Dix & Co.," against the said makers and indorsers of the note. The action was commenced in the High Court and after defence was delivered the action was remitted to the county court. Neither on the specially endorsed writ nor in the defence was there any pleading as to presentment for payment. Counsel for the defendant Skrine stated that he wished to take the point that there had been no presentation of the note made at the address named in the note. The county court judge held that this was a statutory defence, and as no notice had been given of it, he refused to allow it to be raised and gave judgment for the plaintiff. The defendant Skrine appealed.

RIDLEY, J., said that the matter would have to go back to the county court judge. By section 87 of The Bills of Exchange Act, 1882, as the note was made payable at a particular place, it had to be presented for payment at that place in order to render the maker liable. And his belief was that the Common Law was the same. In point of fact the statement of claim endorsed on the writ said nothing about presentment for payment. The defendant pleaded to the statement of claim before the case was remitted to the county court. In his defence he did not raise the question as to whether the note had been presented. If the case had been taken in the High Court, he thought the defendant's pleading would have been in order. The defendant could have objected that presentment for payment was not proved, which was necessary under this statute. The matter turned on a somewhat nice distinction as to the effect of Ord. 19, ss. 14 and 15 of the Rules of the Supreme Court. He was inclined to think that presentment for payment need not be distinctly specified by either the plaintiff or the defendant as a condition precedent. Yet whatever was of the essence of a cause of action must be pleaded. As presentment for payment here was of the essence of the cause of action it ought to have been pleaded by the plaintiff. In his opinion, therefore, the defendant in not pleading presentment for payment was not offending against O. 19, r. 15, which required that he must raise by his pleading all matters which showed the action not to be maintainable. In this case he thought it appeared that the plaintiff had himself to blame because he had not set out what was of the essence of the cause of action. And after referring to the judgment of Halsbury, L.C., in *Brunning v. Odhams Brothers* (13 T. L. R. 65), he said that the plaintiff ought to have proved that the note was duly presented for payment at this address, or that, if not, there was an excuse for such failure to present the note. If, then, this case had been tried in the High Court they could not have supported the decision. In the county court the learned judge held that the defendant was raising a statutory defence. He did not see how that could be, if the due presentment of the note was part of the plaintiff's cause of action. He thought, therefore, that the defendant ought to be at liberty to raise this point and the case would go back to the county court with the directions they had given.

LUSH, J.—I am of the same opinion. With great respect to the learned county court judge I do not think that he has clearly kept in mind the distinction between facts which are part of the plaintiff's case and defences which are available to a defendant. There are many cases in which, when the cause of action is complete, the defendant may have a good answer to the case being presented to the court at all, an answer which operates as a shield against the complete cause of action. An example of this class of case is *Conroy v. Pencock* (1897, 2 Q. B. 6), where a workman who had a complete cause of action did not comply with a statutory condition as to giving notice within a specified time. There the cause of action was complete enough, but there was an inability to make use of it. *Brutton v. Branson* (1898, 2 Q. B. 219) was a case in which, again, the plaintiff had a complete cause of action because there had been a contract made and a breach of it, but the plaintiff had not got that memorandum in writing which the Statute of Frauds or the Sale of Goods Act required. It was held in the first of these cases that the fact that the notice was

not given in time, and in the second that the fact that the contract had not been recorded, were defences available to the defendant to get rid of a perfectly good cause of action. Where, however, a statute makes it part of the plaintiff's case to do any act such as giving notice of the dishonour of a bill or presenting it for payment, then if he does not do the act he has only an incomplete cause of action, which is the same as saying that he has no cause of action at all, and the defendant is entitled to set up the failure of the plaintiff to comply with the statutory requirement without giving notice of his intention of so doing, because, although in a sense it is a defence, it is not a shield against a complete cause of action, but rather a way of proving that the plaintiff's cause of action is not complete, which is a different thing. I am therefore of opinion that the failure of the plaintiff to present the note at the specified place was not a statutory defence, and that the defendant was accordingly not obliged to give notice of it. With regard to the other point, as to the pleadings in an action in the High Court, I agree with what my brother has said. COUNSEL, *Lincoln Reed; James. SOLICITORS, Wrenmore & Son, for Thomas John & Evans, Cardiff; Rossiter & Odell for D. J. Davies, Cardiff.*

[Reported by C. G. MORAN, Barrister-at-Law.]

Bankruptcy Cases.

Re COTTON (Deceased). Ex parte COOKE. C.A. No. 1. 7th Feb.

Upon this case coming on for hearing upon appeal further evidence on affidavits was admitted, with the result that the appeal was allowed on the facts, and the decision of the Divisional Court (Phillimore and Bucknill, JJ.) given upon the 18th of December, 1912 (reported *ante*, p. 174) was reversed.

Re BELTON. Ex parte BELTON. Phillimore and Lush, JJ. 24th Feb.

BANKRUPTCY—LUNATIC NOT SO FOUND BY INQUISITION—RECEIVERSHIP ORDER IN LUNACY—POWER OF BANKRUPTCY COURT TO MAKE RECEIVING ORDER—LUNACY ACT, 1890 (53 VICT. C. 5), s. 116, SUB-SECTION 1 (c).

A lunatic not so found by inquisition can be made bankrupt for non-compliance with a bankruptcy notice. The fact that a receiver has been appointed to receive the interest and dividends of the lunatic is no reason why a receiving order should not be made so long as the order appointing such receiver does not vest the whole of the debtor's property in the receiver, leaving no estate of which a trustee in bankruptcy can take possession.

Appeal against a receiving order made by the registrar of the county court at Hastings by the wife of the debtor, who had been appointed under rule 271A to represent or act for the debtor, he being a lunatic not so found by inquisition. On the 8th of October, 1910, the debtor's wife was appointed receiver of the debtor's income and dividends under section 116, sub-section 1 (c) of the Lunacy Act, 1890, he being then a person lawfully detained as a lunatic, though not so found by inquisition. The debtor was discharged from custody as cured in June, 1911, but no steps had ever been taken to discharge the receivership order. The petitioning creditor obtained judgment against the debtor upon the 16th of August, 1912, and issued a bankruptcy notice thereon, with which the debtor failed to comply. A petition was thereupon presented, and a receiving order was made thereon upon the 15th of January, 1913. Counsel for the appellant submitted that, as long as the order appointing the wife receiver was in force, it precluded a trustee in bankruptcy from getting in the estate, and therefore a receiving order was a vain thing: *Re Betts* (1897, 1 Q. B. 50). The court raised the further point as to whether a lunatic can commit an act of bankruptcy by non-compliance with a bankruptcy notice, especially in a case where all his assets are vested in a receiver and compliance with the notice is impossible. Counsel for the respondent contended that a lunatic can commit any act of bankruptcy which does not involve intention on his part. The Bankruptcy Act says nothing about its being in the power of a debtor to comply with a bankruptcy notice; mere non-compliance (whether it is in the debtor's power or not to obey the notice) constitutes an act of bankruptcy. In the present case the debtor was no longer a lunatic, as he had been discharged as sane in June, 1911. As to the receiving order being a vain thing, the receivership order did not cover the whole of the debtor's property and only includes what it specifies, viz., income and dividends, not corpus. Further, a trustee in bankruptcy would be in a position to apply to discharge the receivership order, which a creditor could not do. They cited *Re Farnham* (No. 2) (1896, 1 Ch. 836), *Re Clarke* (1898, 1 Ch. 336), *Re Brown* (1900, 1 Ch. 489), and *Davies v. Thomas* (1900, 2 Ch. 462).

PHILLIMORE, J.: There are two grounds of appeal in this case—firstly that the debtor cannot be made bankrupt because he is a lunatic, secondly that it is idle to make a receiving order because the trustee cannot get in the estate. As to the first point, it may be that a lunatic so found by inquisition cannot be made bankrupt except upon the prayer of his committee; but here we have not to deal with a lunatic so found, but with a person who, at the date when the order in lunacy was made, was "lawfully detained as a lunatic, though not so found by inquisition" (Lunacy Act, 1890, section 116, sub-section 1 (c)). Apparently the debtor is no longer so detained and is no longer to be deemed a lunatic, yet the order of receivership is still in force. There is no proof that he is such a lunatic that he cannot be made bankrupt, and

EQUITY AND LAW

LIFE ASSURANCE SOCIETY,
18, LINCOLN'S INN FIELDS, LONDON, W.C.
ESTABLISHED 1844.

DIRECTORS.

Chairman—John Croft Deverell, Esq. Deputy-Chairman—Richard Stephens Taylor, Esq.

James Austen-Cartmel, Esq.
Alexander Dingwall Bateson, Esq., K.C.
C. E. Broughton, Esq.
Edmund Church, Esq.
Philip G. Collins, Esq.
Robert William Dibdin, Esq.
Sir Kenneth E. Digby, G.C.B., K.C.
Charles Baker Dimond, Esq.
Sir Howard W. Elphinstone, Bart.
Richard L. Harrison, Esq.

L. W. North Hickley, Esq.
Archibald Herbert James, Esq.
William Maples, Esq.
Edward Moberly, Esq.
The Hon. Mr. Justice Phillimore.
Charles R. Rivington, Esq.
Mark Lemon Romer, Esq., K.C.
The Hon. Charles Russell.
H. P. Bowling Trevelyan, Esq.

FUNDS EXCEED - - £4,870,000.

All classes of Life Assurance Granted. Reversions and Life Interests Purchased. Loans on Approved Securities entertained on Favourable Terms.

W. P. PHELPS, Actuary and Secretary.

therefore there is no reason on the first ground for interfering with the receiving order. As to the second point, it is quite clear that this particular order does not vest the corpus in the receiver; it only gives a right to the produce. There is nothing to prevent the debtor assigning the corpus subject to this order, and I am therefore of opinion that there is estate of which a trustee in bankruptcy can take possession.

LUSH, J.: I agree. If this order had been so framed as to sweep all the debtor's property within its scope, then there would have been some force in the appellant's argument; but it is limited to dividends and income, so there is no reason why a receiving order should not be made.

THE COURT affirmed the receiving order, but in view of the debtor having been at times a lunatic, directed the official receiver not to require the debtor to submit to preliminary or public examination, or to make out a statement of affairs, without first obtaining the leave of the judge of the county court.—COUNSEL, *Tindale Davis; Clayton, K.C., and Frank Mellor. SOLICITORS, Withall & Withall; David Davis.*

[Reported by P. M. FRANCKE, Barrister-at-Law.]

Probate, Divorce, and Admiralty Division.

M. v. N. Evans, P. 18th Feb.

JUDICIAL SEPARATION—CLAIM FOR DAMAGES IN ANSWER—MATRIMONIAL CAUSES ACT, 1857 (20 & 21 VICT. C. 85), ss. 22 & 33—MATRIMONIAL CAUSES ACT, 1866 (29 & 30 VICT. C. 32), s. 2.

A husband, in his answer to his wife's petition for judicial separation, which he resists on the ground of her adultery, may claim damages against the alleged adulterer.

The wife first filed her petition for dissolution of marriage. The respondent husband objected to the jurisdiction on the ground of his (foreign) domicile. An act on petition raising this plea having been decided in his favour, the wife amended the prayer of her petition by claiming a judicial separation. The husband tendered an answer traversing the allegations in the petition, countercharging adultery of the petitioner, and claiming damages against the alleged adulterer. The Registrar refused to allow the answer to be filed, on the ground that the claim for damages should be the subject of a fresh petition. Counsel for the husband applied *ex parte* for leave to file the answer as it stood.

EVANS, P., read section 33 of the Matrimonial Causes Act, 1857 (20 & 21 Vict. c. 85), and considered the due meaning of the word "petition" in that section. He further read section 22 of the same Act, which deals with "all suits and proceedings to dissolve any marriage," and compared it with section 2 of the Matrimonial Causes Act, 1866 (29 & 30 Vict. c. 32), which relates to "any suit instituted for dissolution of marriage." He considered the practice of the Ecclesiastical Courts as to granting relief against an original libellant, and having ascertained that considerable expense would thereby be saved, he gave leave to file the answer as it stood, with a claim for damages against the alleged adulterer, upon whom he directed it should be served. He further directed that the delivery of a copy of the answer to the solicitors for the wife should be sufficient notice to her.—COUNSEL, for the husband, *W. Royden. SOLICITORS, F. O. Chinner & Co.*

[Reported by C. P. HAWKES, Barrister-at-Law.]

Mr. J. W. Salmond, Solicitor-General of New Zealand, will deliver at University College, on the 14th of March, a lecture on "Citizenship in Ancient and Modern Law." Mr. Mackenzie, the High Commissioner for New Zealand, will take the chair.

Societies.

The Selden Society.

The following is the annual report of this society for the year 1912 :—
1. The number of members, notwithstanding losses by death and resignation, remains about the same, and in 1912 was 359.

2. The publication for the year—being the second volume of the "Year Books of the Eyre of Kent," edited by Mr. William C. Bolland—was issued shortly after the last annual meeting.

The Council hope shortly to issue "Select Charters of Trading Companies," which is being edited by Mr. Cecil T. Carr, and will present it to the members as an extra volume.

The Council regret that there has been still further delay in the issue of Volume 26 for 1911, but hope that it may shortly be in the hands of the members. It is the sixth volume of the Year Book Series containing reports of 4 Edward II., and is being edited by Mr. G. J. Turner.

3. The publication for the current year (1913) will be the third and final volume of the "Year Books of the Eyre of Kent," edited by Mr. William C. Bolland, and there is also preparing for publication a volume of the "Year Books of Edward II.," edited by Mr. Turner and Professor Geldart.

4. Provisional arrangements have been made for the following further publications—viz., second volume of the "Law Merchant," by Professor Morgan; other volumes of the "Year Books of Edward II.," a volume of "Select Cases before the King's Council," by Mr. I. S. Leadam; a volume of "Select Ecclesiastical Pleas," by Mr. Harold D. Hazeltine; an edition of the "Liber pauperum" of Vacarius, by Mr. F. de Zulueta; and a volume of "King's Bench Ancient Indictments," by Mr. Cyril Flower.

5. The period of office of Mr. Walter Chas. Renshaw, K.C., as president having expired, the Council have nominated in his place Viscount Haldane of Cloan, Lord High Chancellor, who has kindly consented to accept the office. The Council desire to record their gratitude to Mr. Renshaw for his services as president during the last three years, and are glad to state that he has consented to rejoin the Council.

6. Under the rules the following members of the Council retire :—Dr. Edwin Freshfield, Mr. R. F. Norton, Mr. Thomas Rawle, Sir Robert Romer, and Mr. Jas. G. Wood. No nominations have been received under Rule 7, and the Council have nominated Sir Henry J. Johnson, Mr. R. F. Norton, Mr. Walter C. Renshaw, Sir Robert Romer, and Mr. Jas. G. Wood for election.

7. Mr. Fossett Lock, who has acted as honorary secretary of the society since 1895, was recently appointed a judge of county courts, and the society has therefore been deprived of his valuable and indefatigable services, for which the society owes him its most grateful thanks. The Council have appointed Mr. Hubert Stuart Moore as secretary in his place.

8. An abstract of the accounts, with the report of the auditors, is annexed.

Feb 25th.

WALTER C. RENSHAW, President.

The annual general meeting will be held in the Council Room, Lincoln's Inn Hall, on Wednesday, the 12th inst., at 4.30 p.m.

Sheffield District Incorporated Law Society.

The thirty-eighth annual general meeting of the Sheffield District Incorporated Law Society was held in the Rooms, Hoole's Chambers, Bank-street, Sheffield, on Friday, the 29th of February, 1913, at 3.30 o'clock p.m. Present : The President (Mr. P. Bancroft Coward) in the chair, and Messrs. Henry Auty, J. C. Auty, Jonathan Barber, L. H. Barber, Joseph Binney, G. E. Branson, S. H. Clay, J. H. Davidson, L. E. Emmet, T. W. Hall, Robert Hargreaves, Walpole Hillier, Albert Howe, A. E. C. Ludlam, Charles Padley, D. H. Porrett, J. P. Russell, T. A. Skinner, Arnold Slater, Reginald Bury (Barnsley), Edward Bramley (Hon. Secretary), and C. Stanley Coombe (Assistant Secretary).

The notice convening the meeting, and the committee's report, as printed and circulated, having been taken as read, it was resolved :

1. That the report presented by the committee be received, confirmed, and adopted, and that the accounts of Mr. Arthur Wightman, the hon. treasurer, for the past year, as audited by the Society's professional auditor, be approved and passed, and that the thanks of the Society be given to Mr. Wightman for his services.

2. That the cordial thanks and appreciation of the society be accorded to Mr. P. Bancroft Coward, the president, for the ability with which he has filled the office, and the consideration he has given to his duties during the past year.

3. That the cordial thanks and appreciation of the society be accorded to Mr. Edward Bramley for the able manner in which he has discharged the office of hon. secretary during the past year.

4. That Mr. Thomas Henry Bingley be elected the president.

5. That Mr. William Dust be elected the vice-president, and Mr. Arthur Wightman be re-elected the hon. treasurer of the society for the ensuing year.

6. That Mr. Edward Bramley be re-elected the hon. secretary of the society, and that Mr. C. Stanley Coombe be re-appointed assistant secretary for the ensuing year.

7. That the following gentlemen be hereby appointed to act on the committee for the ensuing year :—Messrs. Jonathan Barber, Reginald

Benson, P. J. Blake, G. E. Branson, S. H. Clay, J. C. Clegg, C. Stanley Coombe, P. B. Coward (Rotherham), George Denton, F. B. Dingle, Arthur Neal, J. H. Pawson (Doncaster), D. H. Porrett, E. W. Pye-Smith, Henry Reed, E. J. F. Rideal (Barnsley), H. A. Sanders (Chesterfield), Arnold Slater, P. G. Smith, H. R. Vickers, R. T. Wilson.

A vote of thanks to the chairman concluded the meeting.

The Union Society of London.

The seventeenth meeting of the 1912-1913 session was held at 3a, King's Bench-walk, Temple, on Wednesday, the 5th of March, at 8 p.m. The president, Mr. George F. Kingham, was in the chair. Mr. Louis Draper moved the following motion : "That the time has arrived for the State to take over the ownership of railways." Mr. F. G. Enness opposed. The following members also spoke :—Messrs. J. G. Baker, A. G. R. Hickey, E. P. Doyle, H. Geen, W. R. Willson, M. Falcon, C. F. Woodbridge, Dr. Schinmelter-Marshall, S. Croft, and J. Pace.

The annual ladies' night debate will be held in the Old Hall, Lincoln's Inn, on Tuesday, the 11th of March, at 8 p.m. The subject for debate is "That the family is no longer helpful towards social progress, but is a hindrance to the development of the individual and a check to national advancement."

United Law Society.

A meeting of the above Society was held on Monday, 3rd of March, at 3, King's Bench Walk, Temple, E.C. Mr. Thomas Hynes moved : "That this House approves of the land policy of the Government." Mr. C. P. Kains Jackson opposed. The following gentlemen also spoke :—Messrs. R. Primrose, A. T. Settle, R. Turnbull, J. W. Weigall. The motion was carried by one vote.

"The Evesham Custom."

At a meeting of the Farmers' Club at the Hotel Metropole, on Monday, says the *Times*, Mr. Raymond Webb, of Evesham, read a paper on "The Evesham Custom."

Forty years ago, he said, the area under market garden cultivation in the immediate district of Evesham was estimated at about a thousand acres. To-day it was at least ten thousand acres. The "Evesham custom" meant that a tenant who wished to realise his interest in a market garden holding found his own incoming tenant and struck his bargain for tenant right with him direct. The landlord was not concerned at all except that he had the option of declining to approve of the incoming tenant. Mr. Webb pointed out that the system tended to maintain land in a high state of cultivation. From the landlord's point of view, too, the system worked satisfactorily. It relieved him of liability to compensate the tenant direct, unless he himself required possession of the land for his own purposes, when he must in fairness be prepared to pay by valuation for the tenant's improvements. It further relieved him of the worry, expense, and in many cases the friction attendant upon a valuation. There were cases where considerable farms had been let under the provisions of the "Evesham custom," which had worked so well with regard to small holdings that it was sometimes suggested that it should have a larger application.

In the discussion, Mr. W. J. Darrell said he had long since come to the conclusion that the "Evesham custom" was at once the soundest and simplest form of land tenure in existence.

Mr. J. Aubrey Spencer said the weak point was the legal foundation of the custom, which was a little bit shaky, and might be upset at some time. If the custom were extended to the country as a whole, there must be some form of fixing rent, and that would require a good deal of consideration.

Sir Sydney Olivier (Permanent Secretary to the Board of Agriculture) said that in any custom like that of Evesham it was obvious that the question of rent must come into play. If they had a form of cultivation such as fruit-growing, on which a large amount of capital was used, there must be a tendency to reduce the rent and to limit the owner's interest to that of the owner of a rent-charge. If small holdings were developed in this country and intensive cultivation extended, some such system as this would, he thought, be bound to extend.

The Chairman (Mr. W. Ankers Simmons) said that in Evesham the conditions were so favourable that there would always be ten people ready to step into a holding when it became vacant, but there were districts where it would be extraordinarily difficult to get a man to take over a tenancy.

Mr. Webb, in replying to the discussion, explained that no special method of fixing the rent was followed in Evesham, and there was nothing to prevent the landlord from raising it.

In October, 1911, after a fire in Middle Temple-lane, the authorities of the Middle Temple repudiated the jurisdiction of the City Coroner to hold a fire inquest therein. The Corporation has now, says the *Times*, obtained the opinion of Mr. Danckwerts, K.C., that the coroner's jurisdiction under the City of London Fire Inquests Act, 1863, extends to the Middle Temple.

Law Students' Journal.

Law Students' Societies.

LAW STUDENTS' DEBATING SOCIETY.—March 4.—Chairman, Mr. W. S. Jones.—The subject for debate was: "That corporal punishment of criminals should be abolished." Mr. C. F. King opened in the affirmative, Mr. G. E. Shrimpton opened in the negative. The following members continued the debate: Messrs. W. P. Bennett, E. C. Large, R. F. Mattingly, F. Burgis, H. G. Meyer, N. Blanco White, H. K. Turner, W. M. Pleadwell, H. Cooke, J. A. Paine, and D. L. Strelitskie. The motion was lost by eleven votes.

Companies.

Britannic Assurance Co.

The forty-seventh ordinary general meeting of the shareholders of the company was held at the chief offices, Birmingham, on the 28th ult., Mr. F. T. Jefferson, chairman and managing director, presiding. The report for 1912 states that, notwithstanding a substantial increase in the amount distributed by way of claims, the net result of the year's transactions has been the addition of £313,051 to the accumulated funds, which now amount to £3,286,905. The directors also refer with pleasure to the results of the annual valuation reported by Mr. Ackland, which enable them to announce an increased bonus to participating policy-holders in the Ordinary branch, and an allotment of bonus to claimants under industrial policies. The gross income from all sources for the year was £1,383,614, an increase of £40,407, as compared with 1911.

Prudential Assurance Co., Ltd.

The sixty-fourth annual report of the above company will be found on page 350.

Legal News.

Appointments.

Mr. Justice PARKER has been appointed to be a Lord of Appeal in Ordinary in succession to Lord Macnaghten. The new Lord of Appeal graduated at King's College, Cambridge, with a first class in the first division of the Classical Tripos, and was called to the Bar at Lincoln in 1883. On the appointment of Mr. Justice Joyce to the Bench in 1900, he succeeded to the post of Junior Counsel to the Treasury, and was appointed a judge of the Chancery Division in 1906.

Mr. C. H. SARGANT, of Lincoln's Inn, has been appointed one of the Justices of the High Court, Chancery Division. Mr. Sargant, who now succeeds the new Lord of Appeal in Ordinary as a judge of the Chancery Division, also succeeded him as Junior Equity Counsel to the Treasury. The new judge is the second son of the late Mr. Henry Sargant, barrister-at-law, of Lincoln's Inn, and was born in 1856. He was educated at Rugby, and was a scholar of New College, Oxford, where he took his degree in 1879. He was called to the Bar by Lincoln's Inn in 1882.

Mr. GERALD AUBREY GOODMAN (Attorney-General, Barbadoes), has been appointed to be Attorney-General of the Straits Settlements.

General.

The defence raised in a recent trial at the Manchester Winter Assizes is, says the *Times*, believed to be a new one, for no similar defence is to be found in the reports. Thomas Cunliffe was charged before Mr. Justice Bailhache and a jury with bigamy. He married Emily Greenwood on the 26th of March, 1910, and then married Mary Fletcher on the 24th of June, 1911, Emily Greenwood being still alive. The prisoner's defence was that at the time he married Emily Greenwood he believed her to be a widow, but after the marriage heard from Greenwood's cousin that her first husband, who had been absent seventeen years, was alive in America, but as to when he was last seen alive it was not clear. There was no evidence as to this but the prisoner's own story told in the box. The prisoner left Greenwood and a few months afterwards married Fletcher, wherefore he was now indicted for bigamy. Mr. Derbyshire appeared for the Crown and referred to *Regina v. Tolson* (23 Q. B. D. 168). Mr. Justice Bailhache directed the jury that if they came to the conclusion that the prisoner honestly and on reasonable grounds believed at the time of his second marriage that Greenwood's husband was still alive when the prisoner married Greenwood, i.e. believed that his marriage with Greenwood was invalid, they should find the prisoner not guilty. A verdict of not guilty was returned.

In reply to a letter from a correspondent regarding the circumstances attending the release of Miss Lillian Lenton, a prisoner on remand charged with arson at Kew, the following letter has been sent from the Home Office:—"Dear Sir,—I am desired by the Home Secretary to say that Lillian Lenton was reported by the medical officer at Holloway Prison last Sunday to be in a state of collapse and in imminent danger of death consequent upon her refusal to take food. Three courses were open:—(1) To leave her to die; (2) to attempt to feed her forcibly, which the medical officer advised would probably entail death in her existing condition; (3) to release her on her undertaking that she would surrender herself for the further hearing of her case. The Home Secretary adopted the last course. On the further hearing of her case before the Richmond magistrates on Thursday she was still so seriously ill as to be unable to attend. The magistrates would have had a perfect right to issue a warrant for her arrest. In view of her condition they properly refrained from doing so, and contented themselves with comments on the Home Secretary's action. If the necessity should arise, it is always open to the magistrates to issue a fresh warrant, which, it is believed, the police would have no difficulty in executing.—Yours faithfully, F. W. HARRIS."

WHY PAY RENT? Take an Immediate Mortgage free in event of death from the SCOTTISH TEMPERANCE LIFE ASSURANCE CO. (LIMITED). Repayments usually less than rent. Mortgage expenses paid by the Company. Prospectus from 3, Cheapside, E.C. Phone 6002 Bank.—Advt.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	EMERGENCY ROTA.	APPEAL COURT No. I.	Mr. Justice JOTON.	Mr. Justice SWIFTEN HADY
Monday Mar. 10	Mr Bloxam	Mr Church	Mr Jolly	Mr Leach
Tuesday 11	Jolly	Farmer	Groswall	Goldschmidt
Wednesday 12	Groswall	Synge	Borror	Church
Thursday 13	Leach	Jolly	Synge	Groswall
Friday 14	Borror	Bloxam	Farmer	Jolly
Saturday 15	Goldschmidt	Groswall	Bloxam	Borror

Date.	Mr. Justice WARRINGTON.	Mr. Justice NAVILLE.	Mr. Justice PARKES.	Mr. Justice EYS.
Monday Mar. 10	Mr Groswall	Mr Goldschmidt	Mr Farmer	Mr Synge
Tuesday 11	Church	Bloxam	Synge	Borror
Wednesday 12	Leach	Farmer	Bloxam	Jolly
Thursday 13	Borror	Church	Goldschmidt	Bloxam
Friday 14	Synge	Groswall	Leach	Goldschmidt
Saturday 15	Jolly	Leach	Church	Leach

The Property Mart.

Forthcoming Auction Sales.

March 11.—Messrs. ROGERS, CHAPMAN, & THOMAS, at the Mart, at 2: Freehold Ground Rents, Leasehold Residence, &c. (see advertisement, page iii, March 1).

March 12.—Messrs. H. E. FOSTER & CRANFIELD, at the Mart, at 2: Freehold Premises and Properties, and Leasehold Ground Rents and Premises (see advertisement, back page, March 1).

March 12.—Messrs. TROLOPE, at the Mart, at 2: Town Houses, &c. (see advertisement, page iii, this week).

March 17.—Mr. WM. Houghton, at the Mart, at 2: Freehold and Leasehold Properties (see advertisement, page iii, this week).

Winding-up Notices.

London Gazette,—FRIDAY, Feb. 22.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

- A. RUDEBERG & Co. LTD.—Ptns for winding-up, presented Feb 21, directed to be heard on Mar 11. Westbury & Co. 40, Old Broad st, solors for the ptns. Notice of appearing must reach the above named not later than six o'clock in the afternoon of Mar 10.
- AFRICAN AVIATION SYNDICATE, LTD (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before April 7, to send in their names and addresses, and particulars of their debts or claims, to John Henry Anneveld, 8, Albemarle mans, Holloway rd, N., liquidator.
- CAPE CART HOOD CO. LTD.—Ptns for winding-up, presented Feb 20, directed to be heard on Mar 11. Jacques & Co., 8, Ely pl, agents for Watson & Co, Bradford, solors for the ptns. Notice of appearing must reach the above named not later than six o'clock in the afternoon of Mar 10.
- COMPANIA DE AGUARDIENTE DE NICARAGUA, LTD (IN LIQUIDATION).—Creditors are required, on or before April 10, to send in their names and addresses, and all particulars of their debts or claims, to A. R. Bennett, 65, Bishopsgate, liquidator.
- FRENCH SHALE OIL AND COAL CO, LTD (IN LIQUIDATION).—Creditors are required, on or before April 14, to send in their names and addresses, and the particulars of their debts or claims, to E. G. Egar, 65, Bishopsgate, liquidator.
- JAMES LOWE, LTD.—Creditors are required, on or before Mar 7, to send in their names and addresses, and the particulars of their debts or claims, to Edward Paterson, 105, King st, Manchester, liquidator.
- NATIONAL TORACCO COMPANY OF NICARAGUA, LTD (IN LIQUIDATION).—Creditors are required, on or before April 10, to send in their names and addresses, and the particulars of their debts or claims, to H. R. Bennett, 65, Bishopsgate, liquidator.

STANDARD FINANCIAL ASSOCIATION LTD.—Petr for winding up, presented Feb 24 directed to be heard Mar 11. Ranger & Co, 17, Fenchurch st, solors for the petr. Notice of appearing must reach the above named not later than six o'clock in the afternoon of Mar 10.

YENISEI COPPER CO. LTD.—Petr for winding up, presented Feb 24, directed to be heard Mar 11. Swepstone & Co, 9, St. Helen's pl, solors for the petr. Notice of appearing must reach the above named not later than six o'clock in the afternoon of Mar 10.

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

ROSSENDALE BELTING CO. LTD.—Petr for winding-up, presented Feb 20, directed to be heard at St. George's Hall, Liverpool, Mar 17. Pennington & Higson, 36, Dale st, Liverpool, solors for the petr. Notice of appearing must reach the above named not later than two o'clock in the afternoon of Mar 15.

London Gazette—TUESDAY, Mar. 4.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

AFRICAN AND COLONIAL CO. LTD.—Creditors are required, on or before Mar 31, to send in their names and addresses and the particulars of their debts or claims, to Arthur Goddard, 45 and 47, London Wall. Payne, solor for the liquidator.

BELMONT GOLD MINE LTD.—Creditors are required, on or before Mar 10, to send in their names and addresses, with particulars of their debts or claims, to William Swan, 21, Mosley st, Newcastle upon Tyne, liquidator.

DROSOPHORE CO. LTD.—Creditors are required, on or before Mar 20, to send their names and addresses, and the particulars of their debts or claims, to Henry Hill, 50, Spring gdns, Manchester. Fieldhouse, Manchester solor for the liquidator.

HEATH'S GARAGE, LTD.—Petr for winding-up, presented Feb 12, directed to be heard at the Court House, Corporation st, Birmingham, on Mar 13, at 10.30 o'clock. Duggan & Elton, 43, Cannon st, Birmingham, solors for the petr. Notice of appearing must reach the above named not later than six o'clock in the afternoon of Mar 12.

LEEDS HYGIENIC INSTITUTE, LTD.—Petr for winding-up, presented Jan 28, directed to be heard at the Court House, Westgate rd, Newcastle-upon-Tyne, Mar 13. Watson & Co, Pilgrim House, Newcastle-upon-Tyne. Notice of appearing must reach the above named not later than six o'clock in the afternoon of Mar 12.

LONDON CHROME TANNERY, LTD (IN LIQUIDATION).—Creditors are required, on or before April 17, to send the names and addresses, and the particulars of their debts or claims, to Sir William Barclay Peat, 11, Ironmonger ln. Stannard & Bosanquet, Eastcheap, solors for the liquidator.

THACKRAH & CO. LTD.—Creditors are required, on or before Mar 29, to send their names and addresses, and the particulars of their debts or claims, to Ewart Thackrah, Market pl, Dewsbury, liquidator.

WILLIAM A. CLIFFE, LTD (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Mar 18, to send in their names and addresses, and the particulars of their debts or claims, to Nathaniel Duxbury, 27, Richmond ter, Blackburn, liquidator.

ZERNY, LTD.—Creditors are required, on or before Mar 5, to send their names and addresses, and the particulars of their debts or claims, to Wilfred Smiles, Ocean chm'rs, Lowgate, Kingston upon Hull, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette—FRIDAY, Feb. 28.

BICOLOUR, LTD.
PATENT WATER HEATER CO. LTD.
HOWARD HOUSE, LTD.
AUTOMATIC FIRE HYDRANT AND ENGINEERING CO. LTD.
ZERRY, LTD.
F. W. MAYOR & CO. LTD.
JAMES LOWE, LTD.
AFRICAN AVIATION SYNDICATE, LTD.
COMPANIA DE AGUARDIENTE DE NICARAGUA, LTD.
NATIONAL TOBACCO COMPANY OF NICARAGUA, LTD.
DEER, SHEPHERD & CO. LTD.
FRENCH SHALE OIL AND COAL CO. LTD.
HERTFORDSHIRE POST AND PRINTING CO. LTD.
ALLIANCE CREDIT COMPANY OF LONDON, LTD.

London Gazette—TUESDAY, Mar. 4.

GREAT HAMPTON PERMANENT MONEY SOCIETY, LTD.
MALCAJIK CIGARETTE CO. LTD.
WHITEHEAD AND WOOD, LTD.
J. W. COOPER & CO. LTD.
S. T. MIDGLEY & SONS, LTD.
ROSSENDALE BELTING CO. LTD.
J. T. HIGLAND & CO. LTD.
WEST AFRICAN SENSITIVE MINES, LTD.
IDEAL CLUB, LTD.
FRAM STEEL AND FIREPROOF CONSTRUCTION CO. LTD.
W. WILLIAMS & CO. LTD.
SIZE MANUFACTURING CO. LTD (Amalgamation).
STREAMSHIP CARLYLE CO. LTD.
BELMONT GOLD MINE, LTD.
ETHELBERT FOSTER, LTD (Amalgamation).
HUMBER SLATE WORKS CO. LTD.
LONDON CHROME TANNERY, LTD.
FRENCH RADIA CO. LTD.
ASHWORTH COLLIERY CO. LTD.
NEW ENGINE (MOTOR) CO. LTD.
CENTRAL AMERICAN TRADING CO. LTD.
GORTON MANUFACTURING CO. LTD.

Creditors' Notices. Under Estates in Chancery.

LAST DAY OF CLAIM.

London Gazette—FRIDAY, Feb. 23.

BOUTOUSSINE, Countess LUDMILLA BOBINIKOFF, Palais D'Orsay Hotel, Paris March 31
O'Brien de Lacy v de Lizardi, Joyce and Eve, JJ Bayfus, Lincoln's inn fields
GODDARD, HENRY, Sittingbourne, Kent March 28 London and Provinces Discount Co
(Ltd) v Goddard, Parker, J Hancock, Verulam bldgs, Gray's inn

London Gazette—TUESDAY, March 4.

AUDAGNA, ANTONIO, Panton st, Haymarket, Restaurateur March 10 Mantell v
Audagna and Another, Swinfen Eady, J Attenborough, Piccadilly
BRADCHURCH, WILLIAM ANDY, Anstinfriars April 4 Tripcony v Benuclerk, Joyce, J
Edmonds, Bishopsgate
WILLIAMS, PHILIP PARRY, St Sutton st, Clerkenwell April 30 Williams v McKerron,
Joyce, J Morley, Gresham House, Old Broad st

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette—FRIDAY, Feb. 28.

AMBLER, HARRIET, Balldon, Yorks April 1 Newton & Co, Bradford
ARPAK, FRANCES JANE PROCTOR, Iverna gdns, Kensington Mar 31 Slack & Co,
Queen Victoria st
BANKISTER, CHARLES ARTHUR, averley, Salop, Farmer Mar 31 Sheldon, Stour-
bridge
BIDMRAID, EDWARD CONNELL, Watford Mar 28 Penman & Brown, Holborn viaduct
BURBIDGE, FANNY, Southsea Mar 31 Staffurth, Hognor
BURY, ETHEL BLANCHE, Richmond Hill, Surrey April 24 Salter, The Sanctuary, West-
minster
BUTTERWORTH, BENJAMIN, Milnrow, nr Rochdale Mar 31 Bardsley, Ashton under
Lyne
CLAUDET ARTHUR, CROZIER, Coleman st, Assayer April 12 Scadding & Bodkin
Gordian st
DIXON, RACHAEL, Walsall Mar 31 Cotterell, Walsall
DONLEY, SARAH ANN, St. Margaret's, nr Dover April 18 Mowll, Dover
DYKE, JAMES, Winchester, Licensed Victualler Mar 15 Harris, Winchester
FOSSE, FREDERICK, Derby Mar 21 Gadsby & Co, Derby
FRANKLIN, CONSTANCE MAR, Atkley, Burnet, Herts April 18 Abbot & Co, Bristol
FULLER, JOSEPH JOHN, D-rsing, Surrey Mar 31 Wesley, Dorking
GRANT, MAJOR, FRANCIS WILLIAM SPAFIELD, Brighton Mar 31 Bridges & Co, Bel
Lion sq
HALLIWELL, THOMAS, Manchester Mar 31 Preston & Smith, Manchester
HAMPDEN, OSBERT KENN LEIGH, Hove, Sussex Mar 31 Clarkson & Co, 10, Lime st
HAMPSON, FRANCIS ALOYSIUS, Bolton April 11 Peace & Ellis, Wigan
HENSHAW, ELIZABETH, Prescot, Lancs April 12 Tyrer & Co, Liverpool
HILL, WILLIAM, Plymouth Mar 23 Rundle & McDonald, Devonport
HUNT, GEORGINA, Mowbray rd, Upper Norwood Mar 31 Reider & Higgs, Mining ln
Keworth, Charles, Uppermill, Saddleworth, Yorks, Woollen Manufacturer Mar 31
Tipp, Oldham
LANG, ROSALIA, Goldhurster, Hampstead Mar 31 Bender, King st, Covent Garden
LAWRENCE, THOMAS JOHN, Colne st, Plaistow Mar 31 Stern, Stratford
LOCKHART, PETER, Carlisle, Land Agent April 4 Sewell, Carlisle
MACNESS, ELIZABETH, Bond st, Vauxhall, Surrey April 14 Stringer & Stringer, High
rd, Kilburn
MARSHALL, JULIA ELIZABETH, Oxford Mar 31 Tyrwhitt & Marshall, Oxford
MATTHEWS, JOSEPH MATTHEW, Didsbury, Manchester April 3 Makinson & Co,
Mall East
MAUD, WILLIAM, Blackheath Mar 25 Richardson & Co, Golden sq, Regent st
MEALEY, MARTIN, Chase Town, Stafford, Builder Mar 28 Barns & son, Lichfield
MORGAN, FRANCES, Gateshead Mar 31 Kent, Newcastle-upon-Tyne
NEW, ALFRED, Holloway rd, Islington, Commercial Clerk April 10 Ellen, Chancery
ln
ODLING, JOSEPH, Bushingthorpe, Lincoln, Farmer Mar 15 Toynbee & Co, Lincoln
PARKIN, PAXTON, WILLIAM, Sharrow Bay, nr Penrith, Westmorland May 1 Bassett &
Co, Southampton
PARR, BEURER, Tennyson av, Manor Park Mar 25 Praugh & Gayler, Suffolk st, Pall
Mall East
PLATT, ELIZA ANDERSON, Harrow on the Hill Mar 28 France, Bexhill
POIRRIER, ANN, 3, Aden gr, Stoke Newington April 7 Wilkinson & Co, Bedford st,
Covent Garden
POWLEY, JAMES, Thornton Heath, Surrey Mar 29 Edridge & Newnham, Croydon
PRINSEP, CHARLOTTE, Lichfield Mar 31 Heaton & Son, Burslem, Stoke on Trent
REID, SIR GEORGE, R.S.A., LL.D., Oakhill, Somerset Mar 25 Watt & Lums, Aberdeen
ROGERS, JAMES RANTHOLMEY, Poole, Dorset Mar 31 Trevanion & Co, Poole
ROWLEY, EMMA, Woodland rd, Upper Norwood Mar 28 Lambert, Norfolk st, Strand
SPRATT, ISABELLA DURHAM, Teignmouth Mar 31 Jordan, & Son, Teignmouth
STARLING, CHARLES, Church End, Finchley April 1 Crook & Co, King st
STUART, LETITIA VILLIERS, Cranbrook, Kent April 10 Farrer & Co, Lincoln's inn
fields
THRAVES, JAMES, and MARGARET THRAVES, Lenton, Nottingham, Mineral Water
Manufacturers Mar 31 Morton, Nottingham
TINKHAM, JANE, Totnes, Devon April 1 Windett & Windett, Totnes
TOTTY, Rev DUNCAN CHICKES, W-niesdon, Surrey Mar 5 White, Guilford
WALF, JACOB, Hoylake, Chester Mar 25 Thompson & Mathison, Birkenhead
WARD, JAMES ROWLAND, 166, Piccadilly, Taxidermist Mar 31 Tooth & Bloxam, Lin-
coln's inn fields
WENSTER, CHARLES, Halifax Mar 28 Rhodes & Son, Halifax
WELTON, CHARLOTTE, Acton st, Gray's Inn rd April 9 Boydell, jun, South sq, Gray's
Inn
WHITTLE, ALICE ANN, Halliwell, Lincs April 25 Houstoun, Duchy of Lancaster Office
London
WILSON, DANIEL, Camerton, Cumberland Mar 31 Monsey & Co, Carlisle
YATES, ELLEN FORBUS, Congleton Edge, Staffs April 10 Cooper & Co, Newcastle under
Lyne
ZELLER, EMMELINE MARY VAN, Hitchin, Herts April 12 Freeman & Freeman, King st

London Gazette—TUESDAY, Mar. 4.

ALEXANDER, SAMUEL, St Peter's, Thanet, Kent May 5 Tamplin & Co, Fenchurch st
BARLOW, HAROLD, Southampton May 1 Bassett & Co, Southampton
BARNES, MARGARET ANN, Addison gdns, Kensington April 5 Merritt, Mining ln
BATHUR, JOHN, West Derby, Liverpool April 15 Tibbitts, Liverpool
BAZLEY, THOMAS, Staverton, nr Trowbridge, Veterinary Surgeon April 7 Dixon &
Mason, Pewsey, Wilts
BINDER, HENRY, Grange, nr Rotherham April 15 Smith & Co, Sheffield
BOUVIERE, LOUISE MARY YEAMES, Fairfax rd, Hampstead Mar 31 Smith & Co, Lon-
don Wall
BULLER-YOUNG, WILLIAM BULLEN, Kirkley, nr Lowe-toft April 7 Preston, Middles-
brough
BURTON, ELIZABETH, Nottingham Mar 28 Smith, Nottingham
RUTHER, ANNE, Walton on Thames, Licensed Victualler April 14 Bell, Kingston on
Thames
CHATTERTON, EDWARD STONHAM, Canterbury April 10 Hunter & Lawford, Basing-
hall st
EASTWOOD, ABRAHAM GREENWOOD, Todmorden, Solicitor April 28 Eastwoods &
Sutcliffe, Todmorden
ESSERY, WILLIAM HOWELL, Oystermouth, Glam, Coal Exporter April 15 Smith & Co,
Swansea
FARMER-ATKINSON, ELIZABETH, Epsom, Surrey April 15 Hawes & Co, Great
Winchester st
GILLARD, DANIEL, Manchester, Hairdresser Mar 31 Farrington, Manchester
GORDON, MARY GEORGINA, Boulogne-sur-Mer, France Mar 31 Poole & Robinson, Union
ct, Old Broad st
HALL, MARY, Great Harwood, Lancs April 28 Houstoun, Duchy of Lancaster Office

BRITANNIC ASSURANCE COMPANY, LIMITED

ESTABLISHED 1866.

Chief Offices: BROAD STREET CORNER, BIRMINGHAM.

Extracts from the DIRECTORS' REPORT for the Year ending December 31st, 1912.

The Directors have much pleasure in announcing that, notwithstanding a substantial increase in the amount distributed by way of claims, the net result of the year's transactions has been the addition of **£313,051** to the Accumulated Funds of the Company.

The Directors also refer with special pleasure to the results of the Annual Valuation, which enable them to announce an **Increased Bonus** to participating Policyholders in the **Ordinary Branch** and an allotment of **Bonus to Claimants under Industrial Policies**.

Premium Income, £1,251,669. Total Income, £1,383,614.

Total Claims Paid, £3,761,989. Accumulated Funds, £3,286,905.

ORDINARY BRANCH. Premium Income, **£237,393.**

INDUSTRIAL BRANCH. Premium Income, **£1,007,942.**

J. A. JEFFERSON, F.I.A., Secretary.

Allied with the National Amalgamated Approved Society for National Health Insurance.
Good openings for energetic and respectable representatives.

ANNUAL VALUATION. The Annual Valuation of the Company's Policy Liabilities has been made by the Consulting Actuary, Mr. T. G. Ackland, F.I.A., F.F.A. The policies in the Ordinary Branch have been valued by a strictly net premium method, whilst in the Industrial Branch the whole of the policies have been valued by the "English Life Table, No. 6 (Males)." After making full provision for the policy liabilities a gross surplus of **£95,312** is brought out.

The amount available for distribution amongst the participating Policyholders in the Ordinary Branch will provide a **Reversionary Bonus at the increased rate of 37s. per cent. for the year** to all participating Policyholders in the Immediate Profit Class, and make adequate provision for the Policyholders in the Accumulated Profit Class. It is also proposed to allot a **Cash Bonus at the rate of 25 per cent. upon sums Assured under Industrial Policies of five years' duration and upwards** which become claims by death or maturity during the year commencing 10th March, 1913, and terminating 31st March, 1914, except in cases where additions have already been made under the terms of the policy.

FREDK. T. JEFFERSON, Chairman and Managing Director.

HODSON, ARTHUR ROSSER, Wolverhampton April 16 Torr & Co, Bedford row
HOMAN, JULIUS, Cumberland pl, Regent's Park April 5 Gane & Tattersall, Great St Helens
HUNTER, ANN, Northfleet, Kent Mar 31 Martin, Gravesend
INNOCENT, JOHN, Twickenham Mar 17 Perkins & Co, Gray's Inn sq
JONES, BETSY, Birch Grove, West Acton Mar 21 Welman & Sons, Westbourne Grove
LEWIS, DAVID, Llanwisa, Carmarthen Mar 25 Lewis & James, Narberth, Pembroke
MANSELD, JULIUS, Hamburg, Germany, Merchant Mar 31 Leader & Co, Newgate St
MORRIS, JANE, Southfleet, Kent April 4 Hatten & Co, Gravesend
NEWTON, JOHN FREDERICK, Holywood rd, West Brompton, Bead Dealer April 3 Kingsford & Co, Essex st, Strand
OSBORN, EDWARD MARADUKE, Elgbaston, Birmingham, Printers Mar 31 Lee & Co, Birmingham
PAGE, MARY ANN, Rochester April 1 Prall & Co, Rochester
PAREY, PAUL THOMAS CARL, Hamburg, Germany, Merchant April 3 Leader & Co, Newgate st
PISCUS, SIGISMUND BENNO, Charlottenburg, Berlin May 1 Happold, Berlin
PRIESTLEY, ARTHUR, Radford, Nottingham April 8 Wells & Hind, Nottingham
RIDLER, FRANCIS HENRY, Felton, Winford, Somerset, Mercantile Clerk Mar 31 Pertham & Sons, Bristol
ROBINSON, WILLIAM, Hedon, Yorks, Bricklayer April 16 Iveron & Co, Hull

ROUGHTON, HUMPHREY WENTWORTH, New Brighton, Chester April 1 Whitley & C Liverpool
SCOTT, ARTHUR SOMERVILLE BISSETT, Bognor Mar 30 Drummond, Parliament st
SCOTT, CHARLES HENRY, JP, Heaton Mersey, Lancs April 12 Risque & Robson, Manchester
SUTTON, HENRY JOHN THURLE, Norbit's rd, Brockley, Kent, Railway Carriage Cleaner Mar 31 Foy, Walbrook
TANFIELD, EMMA, Thornaby on Tees Yorks Mar 27 Faber & Co, Stockton on Tees
TAYLOR, CLARA, Fallaworth, Lancs Mar 31 Berry, Manchester
TAYLOR, MARY ELIZABETH, Kensington Palace glns April 15 Janson & Co, College hill
TERAY, ADAM, Oldham April 19 Baldwin & Co, Chithero
TOLLEMACHE, ANASTASIUS EUGENE, Buntingford, Herts Mar 27 Bannister & Co John st, Bedford row
TURNER, SIR ROBERT FRASER, Bart, Chigrove, Sussex Mar 31 Trower & Co, 5, New sq
TWYFORD, JOHN SCOTT, Liverpool, Cotton Broker April 30 Harrison & Burton, Liverpool
WAINWRIGHT, SARAH, Woolton, Lancs April 7 Woodburn & Holme, Liverpool
WARR, ELLER, Sinclair rd, West Kensington April 15 Hawes & Co, Great Winchester st
WILLIAMS, THOMAS, Hill Croome, Worcester, Farmer Mar 14 Foster, Malvern
WILSON, EDMUND, Torquay April 15 Webster & Watson, Newton Abbot
WOOD, MARIANNE, Blackpool April 7 Whiteside, Morecambe

Bankruptcy Notices.

London Gazette.—FRIDAY Feb. 28.

RECEIVING ORDERS.

ASTON, ALFRED, Bristol, Meat Purveyor Bristol Pet Feb 21 Ord Feb 25
BARTLETT, CHARLES ARTHUR BENJAMIN, Sheffield, Solicitor Sheffield Pet Jan 28 Ord Feb 24
BASS, HORACE RYCROFT, Albemarle st, Ladies' Tailor High Court Pet Feb 11 Ord Feb 25
BELTON, EDWARD J, Bloomsbury sq, Solicitors High Court Pet Dec 18 Ord Feb 24
BERLIT, FELIX SIMON, Manchester, Tobacconist Manchester Pet Feb 18 Ord Feb 23
BRAND, THOMAS WILLIAM, Stockton on Tees, Labourer Stockton on Tees Pet Feb 22 Ord Feb 22
BRIDGER, WALTER HENRY, Worthing, Baker Brighton Pet Feb 20 Ord Feb 25
BROWNING, WILLIAM, Guildford st High Court Pet July 31 Ord Feb 25
CANN, ROBERT, Wakefield, Horse Keeper Wakefield Pet Feb 25 Ord Feb 25
CARRINGTON, BERTRAM, Rarking, Essex, Baker Chelmsford Pet Feb 24 Ord Feb 24
COWLEY, FRANCIS EDWARD, Wroughton, Wilts, Bricklayer Swindon Pet Feb 24 Ord Feb 24
CREASEY, TOM, and MARK PICKWELL, Newmarket, Lincoln, Greengrocers Lincoln Pet Feb 22 Ord Feb 22
DIXON, WILLIAM HENRY, Devizes, Wilts Schoolmaster Bath Pet Feb 25 Ord Feb 25
DOUGLASS, SYDNEY ARCHIBALD, Woolwich, Building Contractor Greenwich Pet Feb 12 Ord Feb 25
ELSTON, JOE HEPPLESTON, Huddersfield, Teamster Huddersfield Pet Feb 26 Ord Feb 26
EVANS, CHARLES CECIL, Margate, Licensed Victualler Canterbury Pet Jan 16 Ord Jan 16
FAULKES, ERNEST HARRY LEOPOLD, King's Norton, Birmingham, Grocer Birmingham Pet Feb 24 Ord Feb 24
FOSTER, WILLIAM, Auckley, nr Doncaster, Farmer Sheffield Pet Feb 12 Ord Feb 24
FRY, FRANK ARCHIBALD DOWNER, Newport, Isle of Wight, Pork Butcher Newport Pet Feb 25 Ord Feb 25
GARRIDE, GEORGE, Bradford, Moulder Bradford Pet Feb 24 Ord Feb 24
GIMN, ALFRED, Potton, Beds, Hay Merchant Bedford Pet Feb 20 Ord Feb 25

HUGHES, CHARLES, Preston, C.b Proprietor Preston Pet Feb 25 Ord Feb 25
INGAMWILLS, FRED, Sibsey, Lincoln, Farmer Boston Pet Feb 26 Ord Feb 26
JONES, EVAN, Brynmawr, Brecknockshire, Draper Tredegar Pet Feb 6 Ord Feb 24
JOSEPH, SAMUEL BARRETT, Holmiston, Bistol, Pawa Broker Bristol Pet Feb 20 Ord Feb 26
LAWS, ROBERT HENRY, Fincham, Norfolk, Tailor King's Lynn Pet Feb 25 Ord Feb 25
LIPSKI, ELIAS, Osborn st, Whitechapel, Draper High Court Pet Feb 21 Ord Feb 24
MACKAY, FREDERICK WILLIAM SINCLAIR, and JOHN ARCHIBALD VICTOR MACKAY, Kidderminster, Farmers Kidderminster Pet Feb 22 Ord Feb 21
MILNETT, WILLIAM E, Bath Bath Pet Feb 11 Ord Feb 25
MOTTERHEAD, GEORGE ROBERT, Buxton, Boot Manufacturer Stockport Pet Feb 11 Ord Feb 25
NATHAN, S (male), Howland st, Tottenham Court rd, Tobacco Dealer High Court Pet Jan 31 Ord Feb 21
PAGE, LEONARD GEORGE, Pal Mall High Court Pet Jan 1 Ord Feb 26
PATON, GEORGE LECHMER, St James st High Court Pet Feb 5 Ord Feb 26
PATRICK, JOHN, Birch Vale, Derbyshire, Farmer Stockport Pet Feb 4 Ord Feb 26
PAULSON, WILLIAM HENRY, Nottingham, Fruiterer Nottingham Pet Feb 24 Ord Feb 24
PAWSON, WILLIAM ROBERT, Keelby, Lincs, Baker Lincoln Pet Feb 25 Ord Feb 25
PEARCE, THOMAS, Rugby, Tailor Coventry Pet Feb 21 Ord Feb 24
PHILLIPS, G BRYDEN, Clifton rd, Maidva Vale, Theatrical Manager High Court Pet Jan 29 Ord Feb 26
PRESTON, ARTHUR, Sheffield, Grocer Sheffield Pet Feb 22 Ord Feb 22
RAINES, HORACE OWEN, Luton, Traveller Luton Pet Feb 24 Ord Feb 24
READ, HERBERT, Christian Malford, Wilts, Farmer Bath Pet Feb 25 Ord Feb 25
ROBERTS, MARGARET ELIZABETH, Rhyl, Flint Bangor Pet Feb 25 Ord Feb 25
ROBERTSON, JAMES, Crawley, Sussex, Dairy Farmer Brighton Pet Feb 24 Ord Feb 24
ROBSON, NORMAN CHARLTON, Newcastle upon Tyne, Fruit and Potato Merchant Newcastle upon Tyne Pet Feb 6 Ord Feb 21
SMITH, EDWARD STUART INGRAM, Blackpool, Furniture Broker Preston Pet Feb 25 Ord Feb 26

SNOW, JAMES HENRY, Warton, Leicester, Farmer Leicester Pet Feb 3 Ord Feb 24
TIMMINS, ALBERT, Maccorrough, Yorks, Fruiterer Sheffield Pet Feb 25 Ord Feb 25
TUCKER, ERNEST FITZROY HARRY, Titchfield, Hants, Watchmaker Portsmouth Pet Feb 23 Ord Feb 23
WADE-PALMER, ROBERT EMERALD FAIRFAX, Norwich Norwich Pet Dec 20 Ord Feb 12
WHITMORE, THOMAS JAMES, Coventry, Baker Coventry Pet Feb 14 Ord Feb 26
WOODHALL, JOHN THOMAS, Hereford, Fried Fish Merchant Hereford Pet Feb 24 Ord Feb 21

FIRST MEETINGS.

ANTON, WILLIAM JAMES, Stapleton, Bristol Mar 12 at 11.30 Off Rec, 26, Baldwin st, Bistol
BARKER, FRANK, Rochdale, Woollen Merchant Mar 11 at 11.30 Town Hall, Rochdale
BARRITT & Co, C A, North Finchley, Joinery Manufacturers Mar 11 at 3 Off Rec, 14, Bedford row
BASS, HORACE RYCROFT, Albemarle st, Ladies' Tailor Mar 11 at 11.30 Bankruptcy bldg, Carey st
BELTON, EDWARD J, Bloomsbury sq, Solicitor Mar 11 at 12 Bankruptcy bldg, Carey st
BRAND, THOMAS WILLIAM, Stockton on Tees, Labourer Mar 11 at 11.30 Off Rec, Court chambers, Albert rd, Middlebrough
BRIDGER, WALTER HENRY, Worthing, Baker Mar 10 at 2.30 Off Rec, 12A, Marlborough pl, Brighton
BROWNING, WILLIAM, Guildford st Mar 11 at 11 Bankruptcy bldg, Carey st
BUSCOMB, MONTAGUE, Nelson, Cornwall, Saddler Mar 12 at 12 Off Rec, 12, Princes st, Truro
CLEWS, ROBERT FRANK, Nottingham, Caterer Mar 8 at 11 Off Rec, 4, Castle pl, Park st, Nottingham
COWLEY, FRANCIS EDWARD, Wroughton, Wilts, Bricklayer Mar 11 at 11 Off Rec, Regent cir, Swindon
CREASEY, TOM, and MARK PICKWELL, New Market, Lincoln, Greengrocers Mar 13 at 12.30 Off Rec, 10, Bank st, Lincoln
GARRIDE, GEORGE, Bradford, Moulder Mar 8 at 11 Off Rec, 12, Duke st, Bradford
GATTS, GEORGE, and ARTHUR EDWARD WAITE, Hove, Sussex, Builders Mar 10 at 11 Off Rec, 12A, Marlborough pl, Brighton
GRAY, FRANCIS CHARLES, Hadley Wood, Middx, Clerk Mar 11 at 12 Off Rec, 14, Bedford row
HOLMES, EDWARD JAMES, Earlsfield, Wandsworth, Tobacco Dealer Mar 10 at 11 132, York rd, Westminster Bridge rd

LIPSKI, ELIAS, Osborn st, Whitechapel, Draper Mar 10 at 12 Bankruptcy bldg, Carey st
 MACKAY, FREDERICK WILLIAM SINCLAIR, and JOHN ARCHIBALD VICTOR MACKAY, Kidderminster, Farmers Mar 10 at 8 Lion Hotel, Kidderminster
 NATHAN, S, Howland st, Tottenham Court rd, Tobacco Dealer Mar 10 at 1 Bankruptcy bldg, Carey st
 PAGE, LEONARD GEORGE, Pall Mall Mar 12 at 12 Bankruptcy bldg, Carey st
 PAWSON, WILLIAM E BERRY, Keelby, Lincs, Baker Mar 15 at 12 Off Rec, 10, Bank st, Lincoln
 PEARCE, THOMAS, Rugby, Tailor Mar 10 at 12 Off Rec, 8, High st, Coventry
 PERE, ALBERT EDWARD, Sheffield, Tailor's Traveller Mar 11 at 12 Off Rec, Plutree ln, Sheffield
 PHILLIPS, G BRYDEN, Clifton rd, Maida Vale Theatrical Manager Mar 12 at 11 Bankruptcy bldg, Carey st
 PUTNAM, AMOS, Totteridge, nr High Wycombe, Butcher Mar 8 at 11.30, 1, St Aldate's, Oxford
 RAWLINSON, TIMOTHY, Orrell, nr Wigan, Market Gardener Mar 8 at 11.30 Off Rec, 19, Exchange st, Bolton
 RICHARDS, FREDERICK WILLIAM, Nottingham, Corn Merchant Mar 10 at 11 Off Rec, 4, Castle pl, Park st, Nottingham
 ROBERTS, WALTER, Maltby, nr Rotherham, Grocer Mar 11 at 11.30 Off Rec, Fittree ln, Sheffield
 ROBERTSON, JAMES, Crawley, Sussex, Dairy Farmer Mar 10 at 12 Off Rec, 12A, Marlborough pl, Brighton
 ROSSON, NORMAN CHARLTON, Newcastle upon Tyne, Fruit Merch nt Mar 11 at 11 Off Rec, 20, Mosley st, Newcastle upon Tyne
 SNOW, JAMES HENRY, Warton, Leicester, Farmer Mar 10 at 2 Off Rec, 1, Berridge st, Leicester
 SWIN, JOHN THOMAS, Gainsborough, Second hand Furniture Dealer Mar 13 at 13 Off Rec, 10, Bank st, Lincoln
 THOMAS, THOMAS PHELPS, Earlsfield, Wandsworth, Tobacco Dealer Mar 10 at 11.30 132, York rd, Westminster Bridge rd
 TUCKER, HENRY FITZROY HARRY, Titchfield, Hants, Westmaler Mar 13 at 3 Off Rec, Cambridge Junction, High st, Portsmouth
 TURNER, EDWIN, Much Marcle, Hereford, Blacksmith Mar 8 at 2.15, 2, Offs at, Hereford
 VIPOND, THOMAS DRANSFIELD, Kendal, Refreshment House Keeper Mar 11 at 11.30 Off Rec, 16, Cornwallis st, Buryow in Furness
 WOODHALL, JOHN THOMAS Hereford, Fried Fish Merchant Mar 8 at 12.30, 2, Offs at, Hereford

ADJUDICATIONS.

BORTHWICK, ROBERT FORRESTER, Carlton House, Regent st High Court Pet Oct 11 Ord Feb 25
 BRAND, THOMAS WILLIAM, Stockton on Tees, Labourer Stockton on Tees Pet Feb 22 Ord Feb 22
 BUCHANAN, WILLIAM HENRY, Lesser av, Clapham Common Wandsworth Pet Jan 23 Ord Feb 25
 CAMM, ROBERT, Wakefield, Horsekeeper Wakefield Pet Feb 26 Ord Feb 26
 CARINGTON, BERTHAM, Barking, Essex, Baker Chelmsford Pet Feb 24 Ord Feb 24
 COWLEY, FRANCIS EDWARD, Wroughton, Wilts, Bricklayer Swindon Pet Feb 24 Ord Feb 24
 CREASEY, TOM, and MARK PICKWELL, New Market, Lincoln, Greengrocers Lincoln Pet Feb 22 Ord Feb 22
 DIXON, WILLIAM HENRY, Devizes, Schoolmaster Bath Pet Feb 25 Ord Feb 25
 ELSTONE, JOE HEFFLESTON, Huddersfield, Teamer Huddersfield Pet Feb 26 Ord Feb 26
 FRY, FRANK ARCHIBALD DOWNER, Newport, I of W, Pork Butcher Newport and Ryde Pet Feb 25 Ord Feb 25
 GARRIDE, GEORGE, Bradford, Moulder Bradford Pet Feb 24 Ord Feb 24
 GINN, ALFRED, Gamlingay, Cambridgeshire, Hay Merchant Bedford Pet Feb 26 Ord Feb 26
 GRAY, FRANCIS CHARLES, Hadley Wood, Middx, Clerk Barnet Pet Feb 8 Ord Feb 26
 HOLY, JOSEPH, Blackpool, Builder Preston Pet Jan 25 Ord Feb 25
 HUGHES, CHARLES, Preston, Cab Proprietor Preston Pet Feb 25 Ord Feb 25
 INGRAMS, FRED, Sibsey, Lincoln, Farmer Boston Pet Feb 26 Ord Feb 26
 LAWS, ROBERT HENRY, Fincham, Norfolk, Tailor King's Lynn Pet Feb 25 Ord Feb 25
 LIPSKI, ELIAS, Osborn st, Whitechapel, Draper High Court Pet Feb 21 Ord Feb 24

MACKAY, FREDERICK WILLIAM SINCLAIR, and JOHN ARCHIBALD VICTOR MACKAY, Kidderminster, Farmers Kidderminster Pet Feb 21 Ord Feb 22
 MARTIN-DAY, W, Liverpool Liverpool Pet Nov 23 Ord Feb 25
 MILTON, M W, Balcombe st, Dorset sq High Court Pet Jan 3 Ord Feb 26
 MONK, ARTHUR, St Leonards on Sea, Monumental Mason Hastings Pet Feb 20 Ord Feb 26
 PAWSON, WILLIAM ROBERT, Keelby, Lincs, Baker Lincoln Pet Feb 25 Ord Feb 25
 PAULSON, WILLIAM HENRY, Nottingham, Fruiterer Nottingham Pet Feb 24 Ord Feb 26
 PEARCE, THOMAS, Rugby, Tailor Coventry Pet Feb 24 Ord Feb 24
 PIERPOINT, A W, Victoria mans, South Lambeth rd, Silver-smith High Court Pet Dec 6 Ord Feb 26
 PRESTON, ARTHUR, Sheffield, Grocer Sheffield Pet Feb 22 Ord Feb 25
 RAINES, HORACE OWEN, Luton, Traveller Luton Pet Feb 24 Ord Feb 26
 ROBERTS, MARGARET ELIZABETH, Rhyl, Flint Bangor Pet Feb 25 Ord Feb 25
 ROBERTSON, JAMES, Crawley, Sussex, Dairy Farmer Brighton Pet Feb 24 Ord Feb 24
 ROSSON, NORMAN CHARLTON, Newcastle upon Tyne, Fruit Merchant Newcastle upon Tyne Pet Feb 6 Ord Feb 26
 SMITH, EDWARD STUART INGRAM, Blackpool, Furniture Broker Preston Pet Feb 25 Ord Feb 26
 TIMMONS, ALBERT, Manchester, Yorks, Fruiterer Sheffield Pet Feb 25 Ord Feb 25
 TUCKER, ERNEST FITZROY HARRY, Titchfield, Hants, Watchmaker Portsmouth Pet Feb 22 Ord Feb 22
 WOODALL, JOHN THOMAS, Hereford, Fried Fish Merchant Hereford Pet Feb 24 Ord Feb 24

ADJUDICATION ANNULLED.

GOULD, FRANK, Kirkley, Lowestoft, Fish Merchant Great Yarmouth Adjud July 10, 1903 Annul Feb 22: 1913

London Gazette.—TUESDAY, Mar. 4.

RECEIVING ORDERS.

ALDERSON, JOHN, Barrow in Furness, Lancs, Commission Agent Barrow in Furness Pet Feb 28 Ord Feb 28
 ALLAN, JOHN, Kendal, Grocer Kendal Pet Feb 27 Ord Feb 27
 BEL ON, BERNARD, Bexhill Hastings Pet Nov 21 Ord Jan 15
 BULL, GEORGE, Aston, Birmingham, Butcher Birmingham Pet Feb 6 Ord Feb 28
 BUTLER, JOHN, Middlesbrough, Butcher Middlesbrough Pet Mar 1 Ord Mar 1
 COLEMAN, WILFRED WILBERFORCE, Wellingborough, Northampton, Plumber Northampton Pet Feb 28 Ord Feb 28
 COLLEY, JOHN EDWARD, Pennett, Staffs, Postmaster Stourbridge Pet Feb 11 Ord Feb 25
 CRENS, OWEN LANE, Weston super Mare Commission Agent Bridgewater Pet Feb 27 Ord Feb 27
 DARRIN, WILLIAM, Manchester, French Polisher Manchester Pet Feb 27 Ord Feb 27
 DAVIES, WILLIAM, Carmarthen, Licensed Victualler Carmarthen Pet Mar 1 Ord Mar 1
 DOTE, ARTHUR R, Rhayader, Radnor, Grocer Newtown Pet Feb 14 Ord Feb 28
 FREEMAN, JOHN, Penryn, Glam, Colliery Repairer Pontypriid Pet Feb 28 Ord Feb 28
 FOSTER, HARRY, Northallerton, Yorks, Draper Northallerton Pet Feb 27 Ord Feb 27
 FULLER, GEORGE HENRY, Teignmouth, Brewer Exeter Pet Feb 27 Ord Feb 27
 GRAHAM, WILLIAM, Bolton, Farmer Kendal Pet Feb 28 Ord Feb 28
 HARRISON, REGINALD, Sudbury, Middx St Albans Pet Feb 28 Ord Feb 28
 HOGARTY, THOMAS, Wigan, Innkeeper Wigan Pet Feb 28 Ord Feb 28
 HEILFERN, MAURICE, Manchester, Merchant Salford Pet Feb 6 Ord Feb 28
 HENDERSON, DAVID, John THOMAS STONES and ERNEST OWERS, Blythe rd, Kensington, Coachbuilders High Court Pet Feb 5 Ord Feb 28

HERBERT, WALTER CHARLES, and HARRY GARNER, Barwell, Leicester Boot Manufacturers Leicester Pet Mar 1 Ord Mar 1
 HEWITT, CHARLES, Canterbury, Carter Canterbury Pet Feb 25 Ord Feb 28
 HUNDLEY, HARRY JAMES, Worcester, Coal Merchant Worcester Pet Mar 1 Ord Mar 1
 JENKINSON, EDWARD CASE, and ALFRED ERNEST JENKINSON, Tunbridge Wells, Tailors Tunbridge Wells Pet Jan 31 Ord Feb 27
 JOHNSON, HARRY, Chesterton, Staffs, Builder Hanley Pet Feb 27 Ord Feb 27
 JONES, WILLIAM SIDNEY, Cricketh, Carnarvon, Grocer Portmadoc Pet Feb 28 Ord Feb 28
 KIRK, JAMES, Weedon, Northampton, Hotel Proprietor Northampton Pet Feb 11 Ord Mar 1
 LEFEOVITCH, ISAAK, Jenner rd, Stoke Newington, Walking Stick Maker High Court Pet Feb 28 Ord Feb 28
 LEVY, JACOB, West Brigford, Notts Nottingham Pet Nov 30 Ord Feb 26
 MACCHIAVELLO, NICOLA, Penarth, Outfitter Cardiff Pet Feb 28 Ord Feb 28
 MARK, WALTER, Leeds Leeds Pet Mar 1 Ord Mar 1
 MAYNARD, AUBREY SMITH, Romsey, Southampton, Coach Builder Southampton Pet Feb 28 Ord Feb 28
 MICKLETHWAIT, WILLIAM HENRY, Harrigate, Electrician York Pet Feb 26 Ord Feb 26
 MITCHELL, JOHN EDWARD, Bradford, Electrical Engineer's Clerk Bradford Pet Feb 27 Ord Feb 27
 PARK, THOMAS, Richmond, Yorks, Farmer Northallerton Pet Feb 27 Ord Feb 27
 PARKER, JOSEPH EDWARD, Much Wenlock, Salop, Grocer Wrexham Pet Feb 26 Ord Feb 26
 PERCIVAL, PETER, Bolton, Insurance Canvasser Bolton Pet Feb 27 Ord Feb 27
 PERRY, HENRY GEORGE, Ebbw Vale, Baker Tredegar Pet Feb 25 Ord Feb 25
 SMITH, JOHN JAMES, Great Yarmouth, Outfitter Great Yarmouth Pet Mar 1 Ord Mar 1
 SMITH, LIONEL PERCIVAL, Ebbw Vale, Mon, Plumber Tredegar Pet Feb 27 Ord Feb 14
 SPEED, THOMAS, Oldham, Car Cleaner Oldham Pet Feb 27 Ord Feb 27
 STANLEY, JOHN, Nottingham, Paper Merchant Nottingham Pet Feb 27 Ord Feb 27
 STAPLEY, JAMES, Southborough, Kent, Grocer Tunbridge Wells Pet Feb 28 Ord Feb 28
 STEPHENSON, WILLIAM THOMAS, Newark upon Trent, Professional Golf Player Nottingham Pet Feb 28 Ord Feb 28
 SUTTON, ROBERT, Henrietta st, Covent Garden, Publisher High Court Pet Feb 14 Ord Feb 14
 TAYLOR, JOHN VINCENT, Englefield Green, nr Egham, Surrey Kingston Surrey Pet Jan 24 Ord Feb 27
 TEMPLE-BARROW, COURTNEY WILLIAM, Dendraeth Castle, Penrhynenddraeth Portmadoc Pet Jan 3 Ord Feb 28
 THOMAS, WILLIAM HERBERT, Wolverhampton, Wholesale Fish Merchant Wolverhampton Pet Feb 27 Ord Feb 27
 TICKNER, GEORGE, Bouverie st, Secretary High Court Pet Jan 29 Ord Feb 27
 WALLACE, CLAUDE, Dover st High Court Pet Feb 27 Ord Feb 27
 WERCK, ALFRED, Fitzroy st, Fitzroy sq, Artist in Stained Glass High Court Pet Mar 1 Ord Mar 1
 WILSON, CHARLES HERBERT CAMPBELL, Victoria st High Court Pet Jan 28 Ord Feb 27
 WORSFOLD, WILLIAM JOHN, Cheltenham, Baker Cheltenham Pet Feb 28 Ord Feb 28

FIRST MEETINGS.

ASTON, ALFRED, Bristol, Meat Purveyor Mar 12 at 12.30 Off Rec, 26, Baldwin st, Bristol
 BERLIN, FELIX SIMON, Manchester, Tobaccoist Mar 13 at 3 Off Rec, Byrom st, Manchester
 BULL, GEORGE, Aston, Birmingham, Butcher Mar 12 at 12 Ruskin chambers, 121 Corporation st, Birmingham
 CAMM, ROBERT, Wakefield, Horsekeeper Mar 12 at 11 Off Rec, 21, King st, Wakefield
 DAWSON, JOHN HERBERT, Longlight, Manchester, Salesman Mar 12 at 3 Off Rec, Byrom st, Manchester
 DIXON, WILLIAM HENRY, Devizes, Wilts, Schoolmaster Mar 12 at 12.15 Off Rec, 26, Baldwin st, Bristol
 ELSTONE, JOE HEFFLESTON, Huddersfield, Teamer Mar 12 at 2.45 Law Society's Room, Imperial arcade, New st Huddersfield

THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED,

24, MOORGATE STREET, LONDON, E.C.

ESTABLISHED IN 1890.

LICENSES INSURANCE.

SPECIALISTS IN ALL LICENSING MATTERS.

Upwards of 750 Appeals to Quarter Sessions have been conducted under the direction and supervision of the Corporation. Suitable Clauses for insertion in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent on application.

POOLING INSURANCE.

The Corporation also insures risks in connection with FIRE, CONSEQUENTIAL LOSS, BURGLARY, WORKMEN'S COMPENSATION, FIDELITY GUARANTEE, THIRD PARTY, &c., under a perfected Profit-sharing system.

APPLY FOR PROSPECTUS.

LAW FIRE

INSURANCE SOCIETY LIMITED,

No. 114, Chancery Lane, London, W.C.

BONDS—The Directors desire to specially draw the attention of the Legal Profession to the fact that the Fidelity Guarantee Bonds of this Society are accepted by His Majesty's Government and in the High Court of Justice.

Fire. Personal Accident and Disease. Burglary. Fidelity Guarantee. Workmen's Compensation, including Domestic Servants. Property Owners' Indemnity. Third Party. Plate Glass.

DIRECTORS—

CHARLES PLUMPTRE JOHNSON, Esq., J.P., Chairman (formerly of Johnson, Raymond-Parker & Co., Lincoln's Inn).
 HOMER WILLIAMS, Esq., D.L., J.P. Vice-Chairman (Williams & James), Norfolk House, Thames Embankment.
 GEORGE FRANCIS BENEY, Esq. (Corse & Beney), Lincoln's Inn Fields.
 H. D. BEWES, Esq. (Bewes & Dickinson), Stonehouse, Plymouth.
 L. C. CHOLMELEY, Esq. (Frere, Cholmeley & Co.), Lincoln's Inn Fields.
 EDMUND FRANCIS BLAKE CHURCH, Esq. (Church, Adams & Prior), Bedford Row.
 F. E. B. FAREBROTHER, Esq. (Fadgate & Co.), Craig's Court, Charing Cross.
 HENRY LEFEVRE FARRER, Esq. (Farrer & Co.), Lincoln's Inn Fields.
 E. S. FREELAND, Esq. (Nicholson, Patterson & Freeland), Queen Anne's Gate, Westminster.
 C. W. GRAHAM, Esq. (Lawrence, Graham & Co.), Lincoln's Inn.
 W. A. T. HALLLOWES, Esq. (Hallowes & Carter), Bedford Row.
 EDWIN HART, Esq. (Budd, Brodie, & Hart), Bedford Row.
 E. CARLETON HOLMES, Esq. (formerly of E. Carleton Holmes, Fell & Wade), Bedford Row.
 FRANCIS REGINALD JAMES, Esq. (Gwynne James & Son), Hereford.
 HARRY W. LEE, Esq. (Lee, Bolton & Lee), The Sanctuary, Westminster.
 DILLON R. L. LOWE, Esq. (Lowe & Co.), Temple Gardens.
 FREDERICK STUART MORGAN, Esq. (Saxton & Morgan), Somerset Street.
 Sir RICHARD NICHOLSON (Nicholson, Patterson & Freeland), Queen Anne's Gate, Westminster.
 WILLIAM NOCTON, Esq., D.L., J.P. (Nocton & Sons), Great Marlborough Street.
 RONALD PEAKE, Esq. (Peake, Bird, Collins & Co.), Bedford Row.
 JOHN DOUGLAS FEEL, Esq. (Morrell, Son & Peel), Oxford.
 THOMAS RAWLE, Esq. (Rawle, Johnstone & Co.), Bedford Row.
 J. E. W. RIDER, Esq. (Rider, Heaton & Co.), Lincoln's Inn.
 GEORGE L. STEWART, Esq. (Lee & Fetherston), Lincoln's Inn Fields.
 The Right Hon. LORD STRATHEDEN AND CAMPBELL, Bruton Street.
 J. PEECEVAL TATHAM, Esq. (Tatham & Procter), Lincoln's Inn Fields.
 R. W. TWEEDIE, Esq. (A. F. & R. W. Tweedie), Lincoln's Inn Fields.
 W. MELMOTH WALTERS, Esq. (Walters & Co.), Lincoln's Inn.
 Sir HENRY ARTHUR WHITE, C.V.O. (A. & H. White), Great Marlborough Street.
 E. H. WHITEHEAD, Esq. (Burch, Whitehead & Davidson), Spring Gardens.
 E. TREVOR LL. WILLIAMS, Esq., J.P., Clock House, Byfleet, Surrey.

SECRETARY—H. T. OWEN LEGGATT.

ASSISTANT SECRETARY—ARTHUR E. C. WHITE.

This Society, consequent on its close connection with, and exceptional experience of the requirements of, the Legal Profession, INVITES APPLICATIONS FOR AGENCIES FROM SOLICITORS, TO WHOM IT IS ABLE TO OFFER SPECIAL FACILITIES for the transaction of insurance business on the most favourable terms. It enjoys the highest reputation for prompt and liberal settlement of claims. Prospectuses and Proposal Forms and full information may be had at the Society's Office. The business of the Society is confined to the United Kingdom, and the security offered to the Policy Holders is unsurpassed by any of the leading Insurance Companies.

FAULKES, ERNEST HARRY LEOPOLD, Birmingham, Grocer Mar 12 at 11.30 Ruskin chambers, 191, Corporation st, Birmingham
 FREHAN, JOHN, Penygraig, Glam, Colliery Repairer Mar 13 at 11.15 Off Rec, St Catherine's chambers, St Catherine st, Pontypriid
 FRANK ARCHIBALD DOWNER, Newport, Isle of Wight, Pork Butcher Mar 13 at 11 Off Rec, 98, High st, Newport, Isle of Wight
 FULLER, GEORGE HENRY, Teignmouth, Brewer Mar 13 at 11.30 Off Rec, 9, Bedford circus, Exeter
 HENDERSON, DAVID, JOHN THOMAS STONES, and ERNEST OWENS Blythe rd, Kensington, Coachbuilders Mar 12 at 12 Bankruptcy bldgs, Carey st
 HERBERT, WALTER CHARLES, and HARRY GARNER, Barwell, Leicester Boot Manufacturers Mar 19 at 3 Off Rec, 1, Berridge st, Leicester
 HOLT, JOSEPH, Blackpool, Builder Mar 12 at 11.30 Off Rec, 13, Winckley st, Preston
 HUGHES, CHARLES, Preston, Cab Proprietor Mar 12 at 11 Off Rec, 13, Winckley st, Preston
 JOHNSON, HARRY, Chester, Staffs, Builder Mar 12 at 11.30 Off Rec, King st, Newcastle, Staffordshire
 JONES, EVAN, Brydnawr, Brecknockshire, Draper Mar 12 at 11 Off Rec, 144, Commercial st, Newport, Mon
 JOSEPH, SAMUEL BARNETT, Bedminster, Pawnbroker Mar 12 at 12.45 Off Rec, 25, Baldwin st, Bristol
 LEPOVITCH, ISAAC, Jenner rd, Stoke Newington, Walking Stick Maker Mar 12 at 11 Bankruptcy bldgs, Carey st
 MAINARD, AUBREY SMITH, Romsey, Southampton, Coach Builder Mar 12 at 11.30 Off Rec, Midland Bank chambers, High st, Southampton
 MICKLETHWAIT, WILLIAM HENRY, Harrogate, Electrician Mar 12 at 3 Off Rec, The Red House, Luncombe pl, York
 MILETT, WILLIAM E, Bath Mar 12 at 11.45 Off Rec, Baldwin st, Bristol
 MITCHELL, JOHN EDWARD, Bradford, Engineer's Clerk Mar 12 at 11 Off Rec, 12, Duke st, Bradford
 MOTTESHEAD, GEORGE ROBERT, Buxton, Derby, Boot Manufacturer Mar 12 at 11 Off Rec, 6, Vernon st, Stockport
 PAYON, GEORGE LECHMERE, St James st Mar 13 at 1 Bankruptcy bldgs, Carey st
 PATRICK, JOHN, Birch Vale, Derby, Farmer Mar 12 at 11.30 Off Rec, 6, Vernon st, Stockport
 PERCIVAL PETER, Bolton, Insurance Canvasser Mar 13 at 11.30 Off Rec, 19, Exchange st, Bolton
 PARRY, HENRY GEORGE, Ebbw Vale, Mon, Baker Mar 13 at 10.30 Off Rec, 144, Commercial st, Newport, Mon
 RAINE, HORACE OWEN, Luton, Traveller Mar 13 at 12 Off Rec, The Parade, Northampton
 READ, HERBERT, Christian Maford, Wilts, Farmer Mar 12 at 12 Off Rec, 26, Baldwin st, Bristol
 ROBERTS, MARGARET ELIZABETH, Rhyl, Flint Mar 13 at 12.30 Crypt chambers, Chester

SMITH, EDWARD STUART INGRAM, Blackpool, Furniture Broker Mar 12 at 12 Off Rec, 13, Winckley st, Preston
 SMITH, LIONEL PERCIVAL, Ebbw Vale, Mon, Plumber Mar 12 at 12 Off Rec, 144, Commercial st, Newport, Mon
 SMITH, WILLIAM, Abingdon, Berks, Coal Merchant Mar 12 at 12.30 1, St Aldates, Oxford
 SPEED, THOMAS, Oldham, Car Cleaner Mar 14 at 11.30 Off Rec, Greaves st, Oldham
 STAPLEY, JAMES, Southborough, Kent, Grocer Mar 12 at 12 12A, Marlborough pl, Brighton
 SUTTON, ROBERT, Henrietta st, Covent Garden, Publisher Mar 13 at 11 Bankruptcy bldgs, Carey st
 TAYLOR, JOHN VINCENT, Egham, Surrey Mar 12 at 11 132, York rd, Westminster Bridge rd
 THOMAS, WILLIAM HERBERT, Wolverhampton, Wholesale Fish Merchant Mar 12 at 12 Off Rec, 30, Litchfield st, Wolverhampton
 TICKNER, GEORGE, Bouverie st, Secretary Mar 12 at 1 Bankruptcy bldgs, Carey st
 TIMMINS, ALBERT, Masborough, Yorks, Fruiterer Mar 12 at 11.30 Off Rec, Figure st, Sheffield
 WALLACE, CLAUDE, Dover st Mar 13 at 12 Bankruptcy bldgs, Carey st
 WERCK, ALFRED, Fitzroy st, Fitzroy sq, Artist in Stained Glass Mar 12 at 11.30 Bankruptcy bldgs, Carey st
 WHITMORE, THOMAS JAMES, Coventry, Baker Mar 12 at 11 Off Rec, 8, High st, Coventry
 WILSON, CHARLES HERBERT CAMPBELL, Victoria st Mar 13 at 11.30 Bankruptcy bldgs, Carey st

ADJUDICATIONS.

ALDERSON, JOHN, Barrow in Furness, Commission Agent Barrow in Furness Pet Feb 23 Ord Feb 23
 ALLAN, JOHN, Kendal, Grocer Kendal Pet Feb 27 Ord Feb 27
 BARRASFOUD, MAUD, Brighton Brighton Pet Jan 28 Ord Feb 27
 BARNETT, CHARLES ALFRED, Nether st, North Finchley, Joinery Manufacturer Barnet Pet Jan 8 Ord Feb 27
 BARN, HORACE RYGOFT, Albemarle st, Ladies' Tailor High Court Pet Feb 11 Ord Feb 23
 BERTIN, FELIX SIMON, Manchester, Tobacconist Manchester Pet Feb 18 Ord Feb 23
 BULL, GEORGE, Aston, Birmingham, Butcher Birmingham Pet Feb 6 Ord Mar 1
 BUTLER, JOHN, Middlesbrough, Butcher Middlesbrough Pet Mar 1 Ord Mar 1
 COLEMAN, WILFRED WILBERFORCE, Wellingborough, Northampton, Plumber Northampton Pet Feb 23 Ord Feb 23
 CREES, OWEN LANE, Weston super Mare, Commission Agent Bridgwater Pet Feb 27 Ord Feb 27
 DANKIN, WILLIAM, Manchester, French Polisher Manchester Pet Feb 27 Ord Feb 27
 DAVIES, WILLIAM, Carmarthen, Licensed Victualler Carmarthen Pet Mar 1 Ord Mar 1

DURRANT, FRANCIS WILLIAM HENRY, Carey st, Solicitor High Court Pet Dec 30 Ord Feb 23
 FAULKES, ERNEST HARRY LEOPOLD, Birmingham, Grocer Birmingham Pet Feb 24 Ord Mar 1
 FREHAN, JOHN, Penygraig, Glam, Colliery Repairer Pontypriid Pet Feb 23 Ord Feb 23
 FORD, ALLAN DOUGLAS, Hanover sq High Court Pet Jan 9 Ord Feb 23
 FOSTER, HARRY, Northallerton, Yorks, Draper Northallerton Pet Feb 27 Ord Feb 27
 FULLER, GEORGE HENRY, Teignmouth, Brewer Exeter Pet Feb 27 Ord Feb 27
 GRAHAM, WILLIAM, Bolton, Westmorland, Farmer Kendal Pet Feb 23 Ord Feb 23
 HARRISON, REGINALD, Southampton, Strand St Albans Pet Feb 23 Ord Feb 23
 HEGARTY, THOMAS, Wigan, Iunkeeper Wigan Pet Feb 23 Ord Feb 23
 HERBERT, WALTER CHARLES, and HARRY GARNER, Barwell, Leicester, Boot Manufacturers Leicester Pet Mar 1 Ord Mar 1
 HEWITT, CHARLES, Canterbury, Carter Canterbury Pet Feb 23 Ord Feb 23
 HUNDLEY, HARRY JAMES, Worcester, Coal Merchant Worcester Pet Mar 1 Ord Mar 1
 IRVING, WILLIAM BELL, Albert Hall mans High Court Pet Dec 21 Ord Mar 1
 JOHNSON, HARRY, Chester, Staffs, Builder Hanley Pet Feb 27 Ord Feb 27
 JONES, EVAN, Brydnawr, Brecknock, Draper Tredegar Pet Feb 6 Ord Feb 27
 JONES, WILLIAM SYDNEY, Crickethill, Carnarvon, Grocer Portmadoc Pet Feb 23 Ord Feb 23
 JOSEPH, SAMUEL BARNETT, Bedminster, Bristol, Pawnbroker Bristol Pet Feb 26 Ord Mar 1
 KIRK, JAMES, Weedon, Northampton, Hotel Proprietor Northampton Pet Feb 11 Ord Mar 1
 LEPOVITCH, ISAAC, Jenner rd, Stoke Newington, Walking Stick Maker High Court Pet Feb 23 Ord Feb 23
 MACCHIARELLI, NICOLA, Penarth, Outfitter Cardiff Pet Feb 23 Ord Feb 23
 MACPHAIL, ALEXANDER JOHN, New Broad st High Court Pet Dec 17 Ord Feb 27
 MANN, WALTER, Leeds, Restaurant Proprietor Leeds Pet Mar 1 Ord Mar 1
 MAYNARD, AUBREY SMITH, Romsey, Southampton, Coach Builder Southampton Pet Feb 23 Ord Feb 23
 MEYER, RICHARD WILLIAM JULIUS, Myddleton sq, Clerkenwell, Company Director High Court Pet Jan 9 Ord Feb 27
 MICKLETHWAIT, WILLIAM HENRY, Harrogate, Electrician York Pet Feb 26 Ord Feb 26
 MITCHELL, JOHN EDWARD, Bradford, Electrical Engineer's Clerk Bradford Pet Feb 27 Ord Feb 27
 MOTTESHEAD, GEORGE ROBERT, Buxton, Boot Manufacturer Stockport Pet Feb 11 Ord Feb 23
 PARK, THOMAS, Richmond, York, Farmer Northallerton Pet Feb 27 Ord Feb 27

PARKER, HAROLD BEMROSE, Princess st, Hanover sq, High Court Pet Nov 16 Ord Feb 23
 PARKER, JOSEPH EDWARD, Much Wenlock, Salop, Grocer Wrexham Pet Feb 26 Ord Feb 26
 PARKER, WILLIAM HAROLD, and ALBERT THOMAS HARRIS, Crooked In, Builders High Court Pet Jan 17 Ord Feb 27
 PERCIVAL, PETER, Bolton, Insurance Canvasser Bolton Pet Feb 27 Ord Feb 27
 PERRY, HENRY GEORGE, Ebbw Vale, Mon, Baker Tredegar Pet Feb 25 Ord Feb 25
 SMITH, JOHN JAMES, Great Yarmouth, Outfitter Great Yarmouth Pet Mar 1 Ord Mar 1
 SMITH, LIONEL PERCIVAL, Ebbw Vale, Mon, Plumber Tredegar Pet Feb 27 Ord Feb 27
 SPEED, THOMAS, Oldham, Car Cleaner Oldham Pet Feb 27 Ord Feb 27
 STANLEY, JOHN, Nottingham, Paper Merchant Nottingham Pet Feb 27 Ord Feb 27
 STAPLEY, JAMES, Southborough, Kent, Grocer Tunbridge Wells Pet Feb 28 Ord Feb 28
 STEPHENSON, WILLIAM THOMAS, Newark upon Trent, Professional Golf Player Nottingham Pet Feb 28 Ord Feb 28
 THOMAS, WILLIAM HERBERT, Wolverhampton, Wholesale Fish Merchant Wolverhampton Pet Feb 27 Ord Feb 27
 WEBBER, GEORGE HENRY, Coventry Coventry Pet Jan 15 Ord Feb 27
 WERCK, ALFRED, Fitzroy st, Fitzroy sq, Artist in Stained Glass High Court Pet Mar 1 Ord Mar 1
 WHITTINGHAM, WILLIAM, St Annas on the Sea, Lancs, Solicitor Preston Pet Feb 3 Ord Mar 1
 WORSFOLD, WILLIAM JOHN, Cheltenham, Baker Cheltenham Pet Feb 28 Ord Feb 28
 ZOLAS, ALEXANDER PAUL, Saint George's rd, Westminster High Court Pet Jan 16 Ord Feb 28

Amended Notice substituted for that published in the London Gazette of Feb 28;

CARRINGTON, BERTRAM ORIEL, Barking, Essex, Baker Chelmsford Pet Feb 24 Ord Feb 24

ADJUDICATION ANNULLED.

NEALE, RICHARD EDWARD, Rustington, Sussex, Boot Maker Brighton Adjud Nov 14 Annul Feb 24

LONDON GUARANTEE AND ACCIDENT COMPANY, LIMITED.

Established 1859.

The Company's Bonds are Accepted by the High Court as SECURITY for RECEIVERS, LIQUIDATORS and ADMINISTRATORS, for COSTS in Actions where security is ordered to be given, by the Board of Trade for OFFICIALS under the Bankruptcy Acts, and by the Scotch Courts, &c., &c.

Claims Paid Exceed - £2,759,000.

Fidelity Guarantees, Accident and Sickness, Workmen's Compensation and Third Party, Fire and Loss of Profits, Burglary, Lift, Plate Glass and Motor Car Insurances.

HEAD OFFICE - 42-45, New Broad Street, E.C.
 West End Office: 61, St. James's Street, S.W.

EQUITABLE REVERSIONARY INTEREST SOCIETY, Limited.

10, LANCASTER PLACE, STRAND, W.C.
 ESTABLISHED 1835. CAPITAL, £500,000.

Reversions and Life Interests in Landed or Funded Property or other Securities and Annuities PURCHASED or LOANS granted thereon.

Interest on Loans may be Capitalized.

C. H. CLAYTON, Joint
 F. H. CLAYTON, Secretaries.

REVERSIONARY INTEREST SOCIETY, LTD.

ESTABLISHED 1823.

Empowered by Special Acts of Parliament.

Reversions, Life Interests, and Policies bought. Advances on Reversions and Life Interests, either at annual interest or by way of deferred charge. Options for repurchase allowed. Law Costs on Loans regulated by Scale.

Paid-up Share and Debenture Capital, £764,825.

30 Coleman St., London, E.C.

FIRE RISK.—THE PRINCIPAL INSURANCE COMPANIES WILL NOW ARRANGE TO PAY THEIR CLIENTS THE FULL AMOUNT OF TOTAL LOSS INCURRED BY FIRE, AS SHOWN BY OUR VALUATIONS.

INVENTORIES OF ART COLLECTIONS, FURNITURE, AND OTHER VALUABLES, SECURING PROTECTION TO OWNERS, ARE PREPARED IN ALL PARTS OF THE KINGDOM.

K NIGHT, FRANK & RUTLEY,
 20, HANOVER SQUARE, W.

PRUDENTIAL ASSURANCE COMPANY, LTD.

Chief Office—HOLBORN BARS, LONDON.

Invested Funds exceed .. £84,000,000.

Summary of the Report presented at the Sixty-fourth Annual Meeting, held on 6th March, 1913.

ORDINARY BRANCH.—The number of policies issued during the year was 59,854, assuring the sum of £5,586,153 and producing a new annual premium income of £346,592. The premiums received during the year were £4,826,993, being an increase of £14,725 over the year 1911. In addition, £5,893 was received in premiums under the new Sickness Insurance Tables issued during the year. The claims of the year amounted to £3,626,469. The number of deaths was 8,872. The number of endowment assurances matured was 21,981, the premium income of which was £125,991.

The number of policies in force at the end of the year was 901,838.

INDUSTRIAL BRANCH.—The premiums received during the year were £7,792,562, being an increase of £161,154. The claims of the year amounted to £3,070,271, including £324,797 bonus additions. The number of claims and surrenders, including 5,282 endowment assurances matured, was 382,734. The number of free policies granted during the year to those policyholders of five years' standing and upwards, who desired to discontinue their payments, was 155,582, the number in force being 1,809,171. The number of free policies which became claims during the year was 52,296.

The total number of policies in force in this branch at the end of the year was 19,140,743; their average duration exceeds twelve and a half years.

The assets of the Company, in both branches, as shown in the balance sheet, after deducting the amount written off securities, are £84,571,932, being an increase of £3,332,250 over those of 1911.

In the Ordinary Branch a reversionary bonus at the rate of £1 10s. per cent. on the original sums assured has again been added to all classes of participating policies issued since the year 1876.

In the Industrial Branch a bonus addition will be made to the sums assured on all policies of over five years' duration which become claims either by death or maturity of endowment from the 7th of March, 1913, to the 5th of March, 1914, both dates inclusive, as follows:—

PREMIUMS PAID FOR	BONUS ADDITION TO SUMS ASSURED.
5 years and less than 10 years	£5 per cent.
10 " " " " " 15 "	£10 "
15 " " " " " 20 "	£15 "
20 " " " " " 25 "	£20 "
25 " " " " " 30 "	£25 "
30 " " " " " 40 "	£30 "
40 " " " " " 50 "	£40 "
50 " " " " " 60 "	£50 "
60 " and upwards.	£60 "

The rate of bonus declared for last year has thus been maintained, and in the case of policies on which 25 and less than 30 years' premiums have been paid, and those on which premiums for 60 years and upwards have been paid, an increased bonus of £5 per cent. and £10 per cent. respectively will be distributed.

The Company took a leading part in forming Approved Societies under the National Insurance Act, 1911—Six Societies were founded, viz.: for Men, Women, Domestic Servants, Laundresses, Miners, and Agricultural and Rural Workers.

These Prudential Approved Societies have received a large accession of members, and as they will be administered in connection with the Prudential Assurance Company, the Directors regard their future growth and welfare with every confidence.

Messrs. Deloitte, Plender, Griffiths & Co. have examined the securities, and their certificate is appended to the balance sheets.

THOS. C. DEWEY, Chairman.
 W. J. LANCASTER, } Directors.
 W. EDGAR HORNE, }

D. W. STABLE, } Joint Secretaries.
 J. SMART, }

A. C. THOMPSON, General Manager.
 The full Report and Balance Sheet can be obtained upon application.

ROYAL WATERLOO HOSPITAL

FOR CHILDREN AND WOMEN.

Waterloo Road, S.E. (Founded 1816.)

Patrons:—Their Majesties THE KING and QUEEN

1913 Expenditure - - - £7,737
 Total Assured Income - - £11,169

Help this good work, which has been carried on for nearly 100 years.

We urgently request help from New Subscribers.

ARTHUR H. H. FRANKLYN, Secretary.

ST. JOHN'S HOSPITAL

FOR DISEASES OF THE SKIN (Incorporated).

49, LEICESTER SQUARE, W.C.,
 and 262, UXBRIDGE ROAD, W.

Patroness: HER MAJESTY THE QUEEN.

President: THE EARL OF CHESTERFIELD, O.C.V.O.

Treasurer: GUY PYM, Esq.

Number of patients weekly, 800.

This Hospital has no Endowment.
 Help is earnestly appealed for to carry on the work.

A Donation of £10 10s. constitutes Life Governorship.
 Secretary-Superintendent, GEO. A. ARNAUDIN.

INFANT ORPHAN ASYLUM, WANSTEAD.

This Institution, as its name implies, is for the reception of **Infant Children**, the orphans of persons once in prosperity. They are admitted at the **very earliest age** up to seven, and are clothed, maintained, and educated until 15 years old. The next Election will take place in May. Apply to the Secretary for forms of nomination without delay, as the list will close on the 27th instant. **New Annual Subscriptions are urgently needed.**

JOHN HILL, Treasurer.

COMM. HARRY C. MARTIN, R.N., Secretary and Supt.
 Offices: 63, Ludgate Hill, E.C.

LAW.—GREAT SAVING.—For prompt payment 25 per cent. will be taken off the following writing charges:—

	s.	d.
Abstracts Copied	0	8 per sheet.
Briefs and Drafts	2	3 per 20 folios.
Deeds Round Hand	0	2 per folio.
Deeds Abstracted	3	0 per sheet.
Full Copies	0	2 per folio.

PAPER.—Foolscap, 1d. per sheet. Draft, 1d. ditto. Parchment, 1s. 6d. to 3s. 6d. per skin.

KERR & LANHAM, 16, Farnival-street, Holborn, E.C.

Telephone: 402 Holborn.

EDE, SON AND RAVENSCROFT

FOUNDED IN THE REIGN OF WILLIAM & MARY, 1689

ROBE COURT
 MAKERS. TAILORS.

DRESS SUITS (Special Materials).

SOLICITORS' GOWNS,

LEVÉE SUITS IN CLOTH & VELVET.

Wigs for Registrars, Town Clerks, & Coroners.

CORPORATION & UNIVERSITY GOWNS.

93 & 94, CHANCERY LANE, LONDON.

Companies (Consolidation) Act, 1908

BY AUTHORITY.

Every requisite under the Above Act supplied on the shortest notice.

The BOOKS and FORMS kept in Stock for immediate use
 SHARE CERTIFICATES, DEENTURES, &c., engraved and printed. OFFICIAL SEALS designed and executed

Solicitors' Account Books.

RICHARD FLINT & CO.

Stationers, Printers, Engravers, Registration Agents, &c.
 2, SERJEANTS' INN, FLEET STREET,
 LONDON, E.C.

Annual and other Returns Stamped and Filed.

L
)
N
or
H.

L
ted).

V.O.

ent.
to

hip.
IN.

EAD.

recep-
s once
ilient
i, and
n will
rue of
on the
s are

Sept.

ompt
owing

tion,
t,
t,
t,
tito

n. H.O

form.

OFT

, 1900

RT
ORS.

).

NS,

ET.

ROBES.

WNS.

DON.

1908

ORITY.

on the

iate use
aved and
d

CO.

ents, &c

ENT,

Filed.